

MAY 3, 2012

Senate Amendment to  
HOUSE FILE 2465

1 Amend [House File 2465](#), as amended, passed, and  
2 reprinted by the House, as follows:  
3 1. By striking everything after the enacting clause  
4 and inserting:  
5  
6 <DIVISION I  
7 STANDING APPROPRIATIONS AND RELATED MATTERS  
8 Section 1. 2011 Iowa Acts, chapter 131, section 42,  
9 is amended to read as follows:  
10 SEC. 42. LIMITATION OF STANDING APPROPRIATIONS.  
11 Notwithstanding the standing appropriations in the  
12 following designated sections for the fiscal year  
13 beginning July 1, 2012, and ending June 30, 2013, the  
14 amounts appropriated from the general fund of the state  
15 pursuant to these sections for the following designated  
16 purposes shall not exceed the following amounts:  
17 1. For operational support grants and community  
18 cultural grants under section 99F.11, subsection 3,  
19 paragraph "d", subparagraph (1):  
20 ..... \$ 208,351  
21 ..... 416,702  
22 2. For regional tourism marketing under section  
23 99F.11, subsection 3, paragraph "d", subparagraph (2):  
24 ..... \$ 405,153  
25 ..... 810,306  
26 ~~3. For the center for congenital and inherited~~  
27 ~~disorders central registry under section 144.13A,~~  
28 ~~subsection 4, paragraph "a":~~  
29 ..... \$ 85,560  
30 ~~4. For primary and secondary child abuse prevention~~  
31 ~~programs under section 144.13A, subsection 4, paragraph~~  
32 ~~"a":~~  
33 ..... \$ 108,886  
34 5. For programs for at-risk children under section  
35 279.51:  
36 ..... \$ 5,364,446  
37 ..... 10,728,891  
38 The amount of any reduction in this subsection shall  
39 be prorated among the programs specified in section  
40 279.51, subsection 1, paragraphs "a", "b", and "c".  
41 6. For payment for nonpublic school transportation  
42 under section 285.2:  
43 ..... \$ 7,060,931  
44 If total approved claims for reimbursement for  
45 nonpublic school pupil transportation exceed the amount  
46 appropriated in accordance with this subsection, the  
47 department of education shall prorate the amount of  
48 each approved claim.  
49 7. For the enforcement of chapter 453D relating to  
50 tobacco product manufacturers under section 453D.8:  
..... \$ 9,208

## DIVISION II

## MISCELLANEOUS PROVISIONS AND APPROPRIATIONS

Sec. 2. FEDERAL CONSENT DECREE EXPENDITURES ----  
REPORTING.

1. The office of the attorney general is authorized to make expenditures of moneys received pursuant to the joint state federal mortgage servicing settlement consent decree signed in federal court on April 5, 2012. Expenditures shall be consistent with the terms of the consent decree.

2. The office of the attorney general shall submit a report to the general assembly detailing the expenditure of moneys for the previous calendar year and how the expenditures related to the implementation, monitoring, or enforcement of the settlement and how expenditures in the current and succeeding calendar year will be used for implementation, monitoring, or enforcement of the settlement. The initial report shall be submitted on or before January 15, 2013.

Sec. 3. DEPARTMENT OF PUBLIC HEALTH ---- IOWA YOUTH SUICIDE PREVENTION PROGRAM. There is appropriated from the general fund of the state to the department of public health for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

To contract for a program to develop an Iowa youth suicide prevention program:  
..... \$ 137,000

1. The department of public health shall issue a request for proposals to select the most qualified applicant that is experienced in working with the target population to develop and administer an Iowa youth suicide prevention program that employs a program coordinator and provides for all of the following:

a. Administrative expenses, including but not limited to facilities, communications, and professional services and staff development.

b. School, community, and health care training for specific groups identified as strategically placed to enhance protective factors.

c. Resources and outreach, including but not limited to site visits and school climate surveys, to Iowa's high schools.

d. An antibullying internet site; internet-based communications, including but not limited to texting capabilities; and a telephone hotline.

e. Program evaluation criteria for evaluation of the performance of the program administered by the

1 applicant selected.

2 2. The department shall establish a request  
3 for proposals process which shall be based upon  
4 specifications established under a suicide prevention  
5 plan for youth who are targets of bullying, which was  
6 developed in partnership with the department during the  
7 2011-2012 fiscal year.

8 3. The department shall submit to the general  
9 assembly a progress report on or before January 15,  
10 2013, providing a detailed analysis of the program, its  
11 budgetary requirements, and the department's findings  
12 and recommendations for continuation of the program.

13 Sec. 4. HOMESTEAD CREDIT FUND ---- APPROPRIATION.

14 1. There is appropriated from the taxpayers trust  
15 fund created in section 8.57E to the department of  
16 revenue for the fiscal year beginning July 1, 2012, and  
17 ending June 30, 2013, the following amount, or so much  
18 thereof as is necessary, to be used for the purposes  
19 designated:

20 For deposit in the homestead credit fund created in  
21 section 425.1:

22 ..... \$ 48,811,613

23 2. The appropriation made in this section is in  
24 lieu of an equal amount of the appropriation made  
25 from the general fund of the state for the fiscal  
26 year beginning July 1, 2012, and ending June 30,  
27 2013, pursuant to section 425.1, and shall be used for  
28 reimbursement for the homestead property tax.

29 Sec. 5. AGRICULTURAL LAND CREDIT FUND ----  
30 APPROPRIATION.

31 1. There is appropriated from the taxpayers trust  
32 fund created in section 8.57E to the department of  
33 revenue for the fiscal year beginning July 1, 2012, and  
34 ending June 30, 2013, the following amount, or so much  
35 thereof as is necessary, to be used for the purposes  
36 designated:

37 For deposit in the agricultural land credit fund  
38 created in section 426.1:

39 ..... \$ 6,704,869

40 2. The appropriation made in this section is in  
41 lieu of an equal amount of the appropriation made  
42 from the general fund of the state for the fiscal  
43 year beginning July 1, 2012, and ending June 30,  
44 2013, pursuant to section 426.1, and shall be used for  
45 reimbursement for the family farm and agricultural land  
46 tax credits under sections 425A.1 and 426.1.

47 Sec. 6. PLUMBERS ---- LICENSE EXTENSIONS. Until  
48 January 1, 2013, the plumbing and mechanical systems  
49 board shall grant a one-time renewal of an expired  
50 license if the person holding the expired license

1 demonstrates successful passage of a municipal or block  
2 examination. For any licensee receiving a renewal  
3 under this section, the board shall clearly state in  
4 any correspondence for succeeding license renewals that  
5 the provisions of Code section 105.20 shall apply.

6 Sec. 7. KEEP IOWA BEAUTIFUL FUND ----

7 APPROPRIATION. There is appropriated from the general  
8 fund of the state to the department of transportation  
9 each fiscal year for the fiscal years beginning July  
10 1, 2012, July 1, 2013, and July 1, 2014, an amount  
11 equal to the excess revenues transferred from the  
12 lottery fund to the general fund after the first  
13 \$64,900,000 is transferred during a fiscal year. The  
14 amount appropriated in a fiscal year shall not exceed  
15 \$1,000,000. Moneys appropriated pursuant to this  
16 section shall be deposited in the keep Iowa beautiful  
17 fund created in section 314.28.

18 Sec. 8. 2007 Iowa Acts, chapter 219, section 2,  
19 subsection 2, paragraph a, as enacted by 2011 Iowa  
20 Acts, chapter 133, section 32, is amended to read as  
21 follows:

22 a. Notwithstanding section 8.33, moneys  
23 appropriated in section 1, subsection 1, paragraphs  
24 "a" and "f" of this division of this Act that remain  
25 unencumbered or unobligated at the close of the fiscal  
26 year for which they were appropriated shall not revert  
27 but shall remain available for the purposes designated  
28 until the close of the fiscal year that begins July  
29 1, ~~2011~~ 2012, or until the project for which the  
30 appropriation was made is completed, whichever is  
31 earlier.

32 Sec. 9. 2010 Iowa Acts, chapter 1193, section 29,  
33 subsection 2, as enacted by 2011 Iowa Acts, chapter  
34 127, section 54, is amended to read as follows:

35 2. Notwithstanding section 8.33, moneys  
36 appropriated in this section that remain unencumbered  
37 or unobligated at the close of the fiscal year ending  
38 June 30, 2011, shall not revert but shall remain  
39 available for expenditure for the purposes designated  
40 until the close of the fiscal year ending June 30, ~~2012~~  
41 2013.

42 Sec. 10. 2011 Iowa Acts, chapter 127, section 72,  
43 subsection 4, paragraph b, unnumbered paragraph 1, as  
44 amended by 2012 Iowa Acts, [Senate File 2313](#), section  
45 13, if enacted, is amended to read as follows:

46 The department shall, in coordination with the health  
47 facilities division, make the following information  
48 available to the public by December 31, 2012, as part  
49 of the department's development efforts to revise the  
50 department's internet website:

1 Sec. 11. 2012 Iowa Acts, [House File 675](#), section  
2 28, subsection 2, is amended to read as follows:

3 2. The notice provisions contained in this Act  
4 relating to residential construction apply only  
5 to material furnished or labor performed after the  
6 effective date of this Act.

7 Sec. 12. 2012 Iowa Acts, [Senate File 2289](#), as  
8 enacted, is amended by adding the following new  
9 section:

10 Sec. 13. EFFECTIVE UPON ENACTMENT. This Act, being  
11 deemed of immediate importance, takes effect upon  
12 enactment.

13 Sec. 14. Section 16.27, subsections 4 and 5, Code  
14 2011, are amended by striking the subsections.

15 Sec. 15. Section 16.27, subsection 6, Code 2011, is  
16 amended to read as follows:

17 6. The authority shall cause to be delivered to  
18 the legislative fiscal committee within ninety days  
19 of the close of its fiscal year its annual report  
20 certified by an independent certified public accountant  
21 (who may be the accountant or a member of the firm of  
22 accountants who regularly audits the books and accounts  
23 of the authority) selected by the authority. ~~In the  
24 event that the principal amount of any bonds or notes  
25 deposited in a bond reserve fund is withdrawn for  
26 payment of principal or interest thereby reducing the  
27 amount of that fund to less than the bond reserve fund  
28 requirement, the authority shall immediately notify the  
29 general assembly of this event and shall thereafter  
30 take steps to restore such bond reserve to the bond  
31 reserve fund requirement for that fund from any amounts  
32 available, other than principal of a bond issue, which  
33 are not pledged to the payment of other bonds or notes.~~

34 Sec. 16. NEW SECTION. 17A.6A Rulemaking internet  
35 site.

36 1. Subject to the direction of the administrative  
37 rules coordinator, each agency shall make available to  
38 the public a uniform, searchable, and user-friendly  
39 rules database, published on an internet site.

40 2. An agency's rulemaking internet site shall also  
41 make available to the public all of the following:

42 a. A brief summary of the rulemaking process,  
43 including a description of any opportunity for public  
44 participation in the process.

45 b. Process forms for filing comments or complaints  
46 concerning proposed or adopted rules.

47 c. Process forms and instructions for filing a  
48 petition for rulemaking, a petition for a declaratory  
49 order, or a request for a waiver of an administrative  
50 rule.

1 d. Any other material prescribed by the  
2 administrative rules coordinator.

3 3. To the extent practicable, the administrative  
4 rules coordinator shall create a uniform format for  
5 rulemaking internet sites.

6 Sec. 17. Section 17A.7, subsection 2, Code 2011,  
7 is amended by striking the subsection and inserting in  
8 lieu thereof the following:

9 2. Beginning July 1, 2012, over each five-year  
10 period of time, an agency shall conduct an ongoing  
11 and comprehensive review of all of the agency's  
12 rules. The goal of the review is the identification  
13 and elimination of all rules of the agency that are  
14 outdated, redundant, or inconsistent or incompatible  
15 with statute or its own rules or those of other  
16 agencies. An agency shall commence its review by  
17 developing a plan of review in consultation with major  
18 stakeholders and constituent groups. When the agency  
19 completes its five-year review of its rules, the  
20 agency shall provide a summary of the results to the  
21 administrative rules coordinator and the administrative  
22 rules review committee.

23 Sec. 18. Section 17A.8, subsection 4, Code 2011, is  
24 amended to read as follows:

25 4. a. The committee shall ~~choose a chairperson~~  
26 ~~from its membership and~~ prescribe its rules of  
27 procedure. The committee may employ a secretary or may  
28 appoint the administrative code editor or a designee  
29 to act as secretary.

30 b. The chairperson of the committee shall be  
31 chosen as provided in this paragraph. For the term  
32 commencing with the convening of the first regular  
33 session of each general assembly and ending upon  
34 the convening of the second regular session of that  
35 general assembly, the chairperson shall be chosen by  
36 the committee from its members who are members of the  
37 house of representatives. For the term commencing with  
38 the convening of the second regular session of each  
39 general assembly and ending upon the convening of the  
40 first regular session of the next general assembly,  
41 the chairperson shall be chosen by the committee from  
42 its members who are members of the senate. A vacancy  
43 shall be filled in the same manner as the original  
44 appointment and shall be for the remainder of the  
45 unexpired term of the vacancy.

46 Sec. 19. Section 97A.6, subsection 7, paragraph  
47 a, subparagraph (1), Code 2011, is amended to read as  
48 follows:

49 (1) Should any beneficiary for either ordinary  
50 or accidental disability, except a beneficiary

1 who is fifty-five years of age or over and would  
2 have completed twenty-two years of service if the  
3 beneficiary had remained in active service, be engaged  
4 in a gainful occupation paying more than the difference  
5 between the member's net retirement allowance and  
6 ~~one~~ two and one-half times the current earnable  
7 compensation of an active member at the same position  
8 on the salary scale within the member's rank as the  
9 member held at retirement, then the amount of the  
10 retirement allowance shall be reduced to an amount  
11 such that the member's net retirement allowance plus  
12 the amount earned by the member shall equal ~~one~~ two  
13 and one-half times the amount of the current earnable  
14 compensation of an active member at the same position  
15 on the salary scale within the member's rank as the  
16 member held at retirement. Should the member's earning  
17 capacity be later changed, the amount of the retirement  
18 allowance may be further modified, provided that the  
19 new retirement allowance shall not exceed the amount of  
20 the retirement allowance originally granted adjusted by  
21 annual readjustments of pensions pursuant to subsection  
22 14 of this section nor an amount which would cause the  
23 member's net retirement allowance, when added to the  
24 amount earned by the beneficiary, to equal ~~one~~ two  
25 and one-half times the amount of the current earnable  
26 compensation of an active member at the same position  
27 on the salary scale within the member's rank as the  
28 member held at retirement. A beneficiary restored  
29 to active service at a salary less than the average  
30 final compensation upon the basis of which the member  
31 was retired at age fifty-five or greater, shall not  
32 again become a member of the retirement system and  
33 shall have the member's retirement allowance suspended  
34 while in active service. If the rank or position  
35 held by the retired member is subsequently abolished,  
36 adjustments to the allowable limit on the amount of  
37 income which can be earned in a gainful occupation  
38 shall be computed in the same manner as provided in  
39 subsection 14, paragraph "c", of this section for  
40 readjustment of pensions when a rank or position has  
41 been abolished. If the salary scale associated with a  
42 member's rank at retirement is changed after the member  
43 retires, earnable compensation for purposes of this  
44 section shall be based upon the salary an active member  
45 currently would receive at the same rank and with  
46 seniority equal to that of the retired member at the  
47 time of retirement. For purposes of this paragraph,  
48 "net retirement allowance" means the amount determined  
49 by subtracting the amount paid during the previous  
50 calendar year by the beneficiary for health insurance

1 or similar health care coverage for the beneficiary  
2 and the beneficiary's dependents from the amount of  
3 the member's retirement allowance paid for that year  
4 pursuant to this chapter. The beneficiary shall submit  
5 sufficient documentation to the board of trustees  
6 to permit the system to determine the member's net  
7 retirement allowance for the applicable year.

8 Sec. 20. Section 97B.52A, subsection 1, paragraph  
9 c, subparagraph (2), subparagraph division (b), Code  
10 2011, is amended to read as follows:

11 (b) For a member whose first month of entitlement  
12 is July 2004 or later, but before July ~~2012~~ 2014,  
13 covered employment does not include employment as a  
14 licensed health care professional by a public hospital  
15 as defined in section 249J.3, with the exception of  
16 public hospitals governed pursuant to chapter 226.

17 Sec. 21. Section 123.49, subsection 2, paragraph d,  
18 Code Supplement 2011, is amended to read as follows:

19 d. (1) Keep on premises covered by a liquor  
20 control license any alcoholic liquor in any container  
21 except the original package purchased from the  
22 division, and except mixed drinks or cocktails mixed on  
23 the premises for immediate consumption on the licensed  
24 premises or as otherwise provided by this paragraph

25 "d". This prohibition does not apply to common  
26 carriers holding a class "D" liquor control license.

27 (2) Mixed drinks or cocktails mixed on the premises  
28 that are not for immediate consumption may be consumed  
29 on the licensed premises subject to the requirements  
30 of this subparagraph pursuant to rules adopted by the  
31 division. The rules shall provide that the mixed  
32 drinks or cocktails be stored, for no longer than  
33 seventy-two hours, in a labeled container in a quantity  
34 that does not exceed three gallons. The rules shall  
35 also provide that added flavors and other nonbeverage  
36 ingredients included in the mixed drinks or cocktails  
37 shall not include hallucinogenic substances or added  
38 caffeine or other added stimulants including but not  
39 limited to guarana, ginseng, and taurine. In addition,  
40 the rules shall require that the licensee keep records  
41 as to when the contents in a particular container were  
42 mixed and the recipe used for that mixture.

43 Sec. 22. Section 256C.4, subsection 1, Code 2011,  
44 is amended by adding the following new paragraphs:

45 NEW PARAGRAPH. g. For the fiscal year beginning  
46 July 1, 2011, and each succeeding fiscal year, of the  
47 amount of preschool foundation aid received by a school  
48 district for a fiscal year in accordance with section  
49 257.16, not more than five percent may be used by  
50 the school district for administering the district's

1 approved local program.

2 NEW PARAGRAPH. h. For the fiscal year beginning  
3 July 1, 2012, and each succeeding fiscal year, of  
4 the amount of preschool foundation aid received by a  
5 school district for a fiscal year in accordance with  
6 section 257.16, not less than ninety-five percent  
7 of the per pupil amount shall be passed through to  
8 a community-based provider for each pupil enrolled  
9 in the district's approved local program. For the  
10 fiscal year beginning July 1, 2011, and each succeeding  
11 fiscal year, not more than five percent of the  
12 amount of preschool foundation aid passed through  
13 to a community-based provider may be used by the  
14 community-based provider for administrative costs.

15 Sec. 23. NEW SECTION. 256G.5 Continued operation  
16 and maintenance.

17 The board of regents and the university of northern  
18 Iowa shall operate, maintain, staff, and fund the  
19 research and development school known as the Malcolm  
20 Price laboratory school located on the campus of the  
21 university of northern Iowa in accordance with this  
22 chapter through July 1, 2013, unless otherwise extended  
23 by statute.

24 Sec. 24. Section 257.35, subsection 7, Code  
25 Supplement 2011, is amended to read as follows:

26 7. Notwithstanding subsection 1, and in addition  
27 to the reduction applicable pursuant to subsection  
28 2, the state aid for area education agencies and the  
29 portion of the combined district cost calculated for  
30 these agencies for the fiscal year beginning July 1,  
31 2012, and ending June 30, 2013, shall be reduced by  
32 the department of management by ~~ten~~ fifteen million  
33 dollars. The reduction for each area education agency  
34 shall be prorated based on the reduction that the  
35 agency received in the fiscal year beginning July 1,  
36 2003.

37 Sec. 25. Section 261.93, Code 2011, is amended to  
38 read as follows:

39 261.93 Program established ---- who qualified.

40 1. An Iowa grant program is established.

41 2. a. A grant may be awarded to a resident of  
42 Iowa who is admitted and in attendance as a full-time  
43 or part-time resident student at an accredited higher  
44 education institution and who establishes financial  
45 need.

46 b. Top priority in awarding program grants shall  
47 be given to a qualified student who is a resident of  
48 Iowa; is under the age of twenty-six, or the age of  
49 thirty if the student is a veteran who is eligible for  
50 benefits, or has exhausted the benefits, under the

1 federal Post-9/11 Veterans Educational Assistance Act  
2 of 2008; is not a convicted felon as defined in section  
3 910.15; and who meets any of the following criteria:

4 (1) Is the child of a peace officer, as defined  
5 in section 97A.1, who is totally and permanently  
6 disabled and who receives benefits under section  
7 97A.6, subsection 5, or was killed in the line of duty  
8 as determined by the board of trustees of the Iowa  
9 department of public safety peace officers' retirement,  
10 accident, and disability system in accordance with  
11 section 97A.6, subsection 16.

12 (2) Is the child of a police officer or a fire  
13 fighter, as defined in section 411.1, who is totally  
14 and permanently disabled and who receives benefits  
15 under section 411.6, subsection 5, or was killed in the  
16 line of duty as determined by the statewide fire and  
17 police retirement system in accordance with section  
18 411.6, subsection 15.

19 (3) Is the child of a sheriff or deputy sheriff  
20 as defined in section 97B.49C, who is totally and  
21 permanently disabled and who receives an in-service  
22 disability retirement allowance under section 97B.50A,  
23 subsection 2, or was killed in the line of duty as  
24 determined by the Iowa public employees' retirement  
25 system in accordance with section 97B.52, subsection 2.

26 3. Grants awarded shall be distributed to the  
27 appropriate accredited higher education institution for  
28 payment of educational expenses, including tuition,  
29 room, board, and mandatory fees, with any balance to  
30 be distributed to the student for whom the grant is  
31 awarded.

32 Sec. 26. Section 261.93A, Code 2011, is amended to  
33 read as follows:

34 261.93A Appropriation ---- percentages.

35 1. Of the funds appropriated to the college student  
36 aid commission to be allocated for the Iowa grant  
37 program for each fiscal year, ~~thirty-seven~~ moneys shall  
38 be distributed for grants awarded to qualified students  
39 who meet the criteria established pursuant to section  
40 261.93, subsection 2, and the funds remaining shall be  
41 distributed as follows:

42 a. ~~Thirty-seven~~ and six-tenths percent shall be  
43 reserved for students attending regents institutions,  
44 ~~twenty-five.~~

45 b. ~~Twenty-five~~ and nine-tenths percent shall be  
46 reserved for students attending community colleges,  
47 ~~and thirty-six.~~

48 c. ~~Thirty-six~~ and five-tenths percent shall be  
49 reserved for students attending private colleges and  
50 universities.

1     2. Funds appropriated for the Iowa grant program  
2 shall be used to supplement, not supplant, funds  
3 appropriated for other existing programs at the  
4 eligible institutions.

5     Sec. 27. Section 261.95, subsection 1, Code 2011,  
6 is amended to read as follows:

7     1. The amount of a grant to a qualified full-time  
8 student for an academic year shall be ~~the~~ as follows:

9     a. For a student who qualifies under section  
10 261.93, subsection 2, paragraph "a", the lesser of the  
11 student's financial need for that period or up to one  
12 thousand dollars.

13     b. For a student who qualifies under section  
14 261.93, subsection 2, paragraph "b", the lesser of  
15 the student's financial need for that period or not  
16 more than the resident tuition rate established for  
17 institutions of higher learning under the control of  
18 the state board of regents.

19     Sec. 28. Section 321.20B, subsection 6, Code 2011,  
20 is amended to read as follows:

21     6. This section does not apply to a ~~snowmobile or~~  
22 ~~all-terrain vehicle or to a~~ motor vehicle identified in  
23 section 321.18, ~~subsections 1 through 6, and~~ subsection  
24 1, 2, 3, 4, 5, 6, or 8.

25     Sec. 29. NEW SECTION. 327F.21 Railroad worker  
26 walkways.

27     The state department of transportation shall adopt  
28 rules requiring the provision of safe walkways for  
29 railroad workers in areas where work is regularly  
30 performed on the ground.

31     Sec. 30. Section 403.19, subsection 2, paragraph b,  
32 subparagraph (2), subparagraph division (a), if enacted  
33 by 2012 Iowa Acts, House File 2460, is amended to read  
34 as follows:

35     (a) All or a portion of the taxes for the  
36 instructional support program levy of a school  
37 district shall be paid by the school district to the  
38 municipality if the auditor, pursuant to subsection 11,  
39 certifies to the school district by July 1 the amount  
40 of such levy that is necessary to pay the principal and  
41 interest on bonds issued or other indebtedness incurred  
42 by the municipality to finance an urban renewal project  
43 if such bonds or indebtedness were issued or incurred  
44 on or before April 24, 2012. Indebtedness incurred  
45 after April 24, 2012, to refund bonds issued or other  
46 indebtedness incurred on or before April 24, 2012, may  
47 be included in the certification. Such school district  
48 shall pay over the amount certified by November 1 and  
49 May 1 of the fiscal year following certification to the  
50 school district. The authority of a municipality to

1 pay the amounts of principal and interest on such bonds  
2 issued or other indebtedness incurred on or before  
3 April 24, 2012, from sources other than the portion of  
4 taxes described in subsection 2, paragraph "a", shall  
5 not exclude such amounts of principal and interest from  
6 being deemed necessary for payment from the portion of  
7 taxes described in subsection 2, paragraph "a".

8     Sec. 31. Section 418.4, subsection 3, paragraph b,  
9 as enacted by 2012 Iowa Acts, Senate File 2217, section  
10 5, is amended to read as follows:

11     b. For projects proposing to use sales tax  
12 increment revenues or approved by the board to use  
13 sales tax increment revenues, the project, or an  
14 earlier phase of the project, has been approved to  
15 receive financial assistance in an amount equal to  
16 at least twenty percent of the total project cost or  
17 thirty million dollars, whichever is less, under a  
18 financial assistance program administered by the United  
19 States environmental protection agency, the federal  
20 Water Resources Development Act, the federal Clean  
21 Water Act as defined in section 455B.291, or other  
22 federal program providing assistance specifically for  
23 hazard mitigation.

24     Sec. 32. Section 422.11D, subsection 2, Code 2011,  
25 is amended to read as follows:

26     2. An individual may claim a historic preservation  
27 and cultural and entertainment district tax credit  
28 allowed a partnership, limited liability company, S  
29 corporation, estate, or trust electing to have the  
30 income taxed directly to the individual. The amount  
31 claimed by the individual shall be based upon the  
32 pro rata share of the individual's earnings of a  
33 partnership, limited liability company, S corporation,  
34 estate, or trust except when low-income housing tax  
35 credits authorized under section 42 of the Internal  
36 Revenue Code are used to assist in the financing  
37 of the housing development in which case the amount  
38 claimed by a partner if the business is a partnership,  
39 a shareholder if the business is an S corporation,  
40 or a member if the business is a limited liability  
41 company shall be based on the amounts designated by  
42 the eligible partnership, S corporation, or limited  
43 liability company. For tax credits reserved for a  
44 fiscal year beginning on or after July 1, 2012, the  
45 amount claimed by a partner if the business is a  
46 partnership, a shareholder if the business is an S  
47 corporation, or a member if the business is a limited  
48 liability company shall be based on the amounts  
49 designated by the eligible partnership, S corporation,  
50 or limited liability company.

1 Sec. 33. Section 507.14, subsection 4, Code 2011,  
2 is amended to read as follows:

3 4. Confidential documents, materials, information,  
4 administrative or judicial orders, or other actions may  
5 be disclosed to a regulatory official of any state,  
6 federal agency, or foreign country provided that the  
7 recipients are required, under their law, to maintain  
8 their confidentiality. Confidential records may be  
9 disclosed to the national association of insurance  
10 commissioners, the international association of  
11 insurance supervisors, and the bank for international  
12 settlements provided that the ~~association certifies~~  
13 associations and bank certify by written statement that  
14 the confidentiality of the records will be maintained.

15 Sec. 34. NEW SECTION. 514C.29 Services provided by  
16 a doctor of chiropractic.

17 1. Notwithstanding the uniformity of treatment  
18 requirements of section 514C.6, a policy, contract, or  
19 plan providing for third-party payment or prepayment of  
20 health or medical expenses shall not impose a copayment  
21 or coinsurance amount on an insured for services  
22 provided by a doctor of chiropractic licensed pursuant  
23 to chapter 151 that is greater than the copayment  
24 or coinsurance amount imposed on the insured for  
25 services provided by a person engaged in the practice  
26 of medicine and surgery or osteopathic medicine and  
27 surgery under chapter 148 for the same or a similar  
28 diagnosed condition even if a different nomenclature is  
29 used to describe the condition for which the services  
30 are provided.

31 2. This section applies to the following classes  
32 of third-party payment provider policies, contracts,  
33 or plans delivered, issued for delivery, continued, or  
34 renewed in this state on or after July 1, 2012:

35 a. Individual or group accident and sickness  
36 insurance providing coverage on an expense-incurred  
37 basis.

38 b. An individual or group hospital or medical  
39 service contract issued pursuant to chapter 509, 514,  
40 or 514A.

41 c. An individual or group health maintenance  
42 organization contract regulated under chapter 514B.

43 d. A plan established pursuant to chapter 509A for  
44 public employees.

45 e. An organized delivery system licensed by the  
46 director of public health.

47 3. This section shall not apply to accident-only,  
48 specified disease, short-term hospital or medical,  
49 hospital confinement indemnity, credit, dental, vision,  
50 Medicare supplement, long-term care, basic hospital

1 and medical-surgical expense coverage as defined  
2 by the commissioner, disability income insurance  
3 coverage, coverage issued as a supplement to liability  
4 insurance, workers' compensation or similar insurance,  
5 or automobile medical payment insurance.

6 Sec. 35. Section 598.41, subsection 3, Code 2011,  
7 is amended by adding the following new paragraph:

8 NEW PARAGRAPH. k. Whether a parent has allowed a  
9 person custody or control of, or unsupervised access  
10 to a child after knowing the person is required to  
11 register or is on the sex offender registry as a sex  
12 offender under chapter 692A.

13 Sec. 36. REPEAL. 2012 Iowa Acts, [House File 2168](#),  
14 section 5, is repealed.

15 Sec. 37. HOUSING ENTERPRISE ZONE TAX CREDIT  
16 ISSUANCE.

17 1. Notwithstanding section 15E.193B, subsection 4,  
18 the authority may issue a tax credit to an eligible  
19 housing business for a project not completed within two  
20 years from the time the business began construction if  
21 a city failed to file the appropriate paperwork with  
22 the authority requesting an extension for the project  
23 pursuant to section 15E.193B, subsection 4.

24 2. The authorization described in subsection 1 only  
25 applies to projects for which a city failed to file  
26 an extension between January 1, 2007, and January 1,  
27 2008, and only to benefits earned for a project between  
28 February 8, 2005, and February 8, 2008.

29 Sec. 38. CODE EDITOR DIRECTIVE. Sections 572.1,  
30 572.8, 572.10, 572.13, 572.18, 572.22, and 572.24, Code  
31 and Code Supplement 2011, as amended by 2012 Iowa Acts,  
32 [House File 675](#), sections 2, 4, 6, 8, 15, 16, and 18, if  
33 enacted, are amended as follows:

34 1. By striking from the sections the words "state  
35 construction registry" and inserting in lieu thereof  
36 the words "mechanics' notice and lien registry".

37 Sec. 39. CODE EDITOR DIRECTIVE. Sections 572.13A,  
38 572.13B, and 572.34, if enacted by 2012 Iowa Acts,  
39 [House File 675](#), sections 9, 10, and 25, are amended as  
40 follows:

41 1. By striking from the sections the words "state  
42 construction registry" and inserting in lieu thereof  
43 the words "mechanics' notice and lien registry".

44 Sec. 40. EFFECTIVE UPON ENACTMENT. The following  
45 provision or provisions of this division of this Act,  
46 being deemed of immediate importance, take effect upon  
47 enactment:

48 1. The section of this division of this Act  
49 enacting section 256C.4, subsection 1, paragraphs "g"  
50 and "h".

1 2. The section of this division of this Act  
2 amending section 418.4, subsection 3, paragraph "b", as  
3 enacted by 2012 Iowa Acts, [Senate File 2217](#), section 5.

4 3. The section of this division of this Act  
5 amending 2012 Iowa Acts, [Senate File 2289](#).>

6 4. The section of this division of this Act  
7 amending 2010 Iowa Acts, chapter 1193, section 29,  
8 subsection 2, as enacted by 2011 Iowa Acts, chapter  
9 127, section 54.

10 5. The section of this division of this Act  
11 amending 2007 Iowa Acts, chapter 219, section 2,  
12 subsection 2, paragraph a, as enacted by 2011 Iowa  
13 Acts, chapter 133, section 32.

14 6. The section of this division of this Act  
15 authorizing expenditures by the attorney general's  
16 office.

17 Sec. 41. EFFECTIVE DATE. The sections of this  
18 division of this Act amending sections 572.1, 572.8,  
19 572.10, 572.13, 572.13A, 572.13B, 572.18, 572.22,  
20 572.24, and 572.34, take effect January 1, 2013.

21 Sec. 42. RETROACTIVE APPLICABILITY. The following  
22 provision or provisions of this division of this Act  
23 apply retroactively to April 19, 2012:

24 1. The section of this division of this Act  
25 amending section 418.4, subsection 3, paragraph "b", as  
26 enacted by 2012 Iowa Acts, [Senate File 2217](#), section 5.

27 Sec. 43. RETROACTIVE APPLICABILITY. The following  
28 provision or provisions of this division of this Act  
29 apply retroactively to April 12, 2012:

30 1. The section of this division of this Act  
31 amending 2012 Iowa Acts, [Senate File 2289](#).

32 DIVISION III

33 CORRECTIVE PROVISIONS

34 Sec. 44. Section 9B.2, subsection 10, paragraph a,  
35 if enacted by 2012 Iowa Acts, [Senate File 2265](#), section  
36 2, is amended to read as follows:

37 a. "Personal appearance" means an act of a party  
38 to physically appear within the presence of a ~~notary~~  
39 ~~public~~ notarial officer at the time the ~~notarization~~  
40 ~~occurs~~ notarial act is performed.

41 Sec. 45. Section 105.2, subsection 8, Code  
42 Supplement 2011, as amended by 2012 Iowa Acts, House  
43 File 2285, section 1, if enacted, is amended to read  
44 as follows:

45 8. "Hydronic" means a heating or cooling system  
46 that transfers heating or cooling by circulating fluid  
47 through a closed system, including boilers, pressure  
48 vessels, refrigerated equipment in connection with  
49 chilled water systems, all steam piping, hot or chilled  
50 water piping together with all control devices and

1 accessories, installed as part of, or in connection  
2 with, any heating or cooling system or appliance whose  
3 primary purpose is to provide comfort using a liquid,  
4 water, or steam as the heating or cooling media.  
5 "Hydronic" includes all low-pressure and high-pressure  
6 systems and all natural, propane, liquid propane, or  
7 other gas lines associated with any component of a  
8 hydronic system. For purposes of this definition,  
9 "primary purpose is to provide comfort" means a system  
10 or appliance in which at least fifty-one percent of  
11 the capacity generated by its operation, on an annual  
12 average, is dedicated to comfort heating or cooling.

13 Sec. 46. Section 135.156E, subsection 1, paragraph  
14 b, if enacted by 2012 Iowa Acts, [Senate File 2318](#),  
15 section 14, is amended to read as follows:

16 b. Require authentication controls to verify the  
17 ~~identify~~ identity and role of the participant using the  
18 Iowa health information network.

19 Sec. 47. Section 135C.6, subsection 8, paragraphs a  
20 and b, Code 2011, as amended by 2012 Iowa Acts, Senate  
21 File 2247, section 15, are amended to read as follows:

22 a. Residential programs providing care to not more  
23 than four individuals and receiving moneys appropriated  
24 to the department of human services under provisions of  
25 a federally approved home and community-based services  
26 waiver for persons with an intellectual ~~disabilities~~  
27 disability or other medical assistance program under  
28 chapter 249A. In approving a residential program under  
29 this paragraph, the department of human services shall  
30 consider the geographic location of the program so as  
31 to avoid an overconcentration of such programs in an  
32 area. In order to be approved under this paragraph, a  
33 residential program shall not be required to involve  
34 the conversion of a licensed residential care facility  
35 for persons with an intellectual disability.

36 b. Not more than forty residential care facilities  
37 for persons with an intellectual disability that are  
38 licensed to serve not more than five individuals may  
39 be authorized by the department of human services  
40 to convert to operation as a residential program  
41 under the provisions of a medical assistance home and  
42 community-based services waiver for persons with an  
43 ~~intellectual disabilities~~ disability. A converted  
44 residential program operating under this paragraph  
45 is subject to the conditions stated in paragraph "a"  
46 except that the program shall not serve more than five  
47 individuals.

48 Sec. 48. Section 144D.3, subsection 4, as enacted  
49 by 2012 Iowa Acts, [House File 2165](#), section 4, is  
50 amended to read as follows:

1 4. In the absence of actual notice of the  
2 revocation of a POST form, a health care provider,  
3 hospital, health care facility, or any other person who  
4 complies with a POST form shall not be subject to civil  
5 or criminal liability or professional disciplinary  
6 action for actions taken under this chapter which are  
7 in accordance with reasonable medical standards. A  
8 health care provider, hospital, health care facility,  
9 or other person against whom criminal or civil  
10 liability or professional disciplinary action is  
11 asserted because of conduct in compliance with this  
12 chapter may interpose the restriction on liability in  
13 this ~~paragraph~~ subsection as an absolute defense.

14 Sec. 49. Section 152B.2, subsection 1, paragraph  
15 a, subparagraph (2), Code 2011, as amended by 2012  
16 Iowa Acts, [Senate File 2248](#), section 2, if enacted, is  
17 amended to read as follows:

18 (2) Direct and indirect respiratory care services  
19 including but not limited to the administration of  
20 pharmacological and diagnostic and therapeutic agents  
21 related to respiratory care procedures necessary to  
22 implement a treatment, disease prevention, pulmonary  
23 rehabilitative, or diagnostic regimen prescribed by a  
24 licensed physician, or surgeon, or a qualified health  
25 care professional prescriber.

26 Sec. 50. Section 152B.3, subsection 1, unnumbered  
27 paragraph 1, Code 2011, as amended by 2012 Iowa Acts,  
28 [Senate File 2248](#), section 5, if enacted, is amended to  
29 read as follows:

30 The performance of respiratory care shall be  
31 in accordance with the prescription of a licensed  
32 physician, or surgeon, or a qualified health care  
33 professional prescriber and includes but is not limited  
34 to the diagnostic and therapeutic use of the following:

35 Sec. 51. Section 152B.3, subsection 2, Code 2011,  
36 as amended by 2012 Iowa Acts, [Senate File 2248](#), section  
37 6, if enacted, is amended to read as follows:

38 2. A respiratory care practitioner may transcribe  
39 and implement a written or verbal order from a licensed  
40 physician, or surgeon, or a qualified health care  
41 professional prescriber pertaining to the practice of  
42 respiratory care.

43 Sec. 52. Section 152B.4, Code 2011, as amended  
44 by 2012 Iowa Acts, [Senate File 2248](#), section 7, if  
45 enacted, is amended to read as follows:

46 152B.4 Location of respiratory care.

47 The practice of respiratory care may be performed  
48 in a hospital as defined in section 135B.1, subsection  
49 3, and other settings where respiratory care is to  
50 be provided in accordance with a prescription of a

1 licensed physician, or surgeon, or a qualified health  
2 care professional prescriber. Respiratory care may  
3 be provided during transportation of a patient and  
4 under circumstances where an emergency necessitates  
5 respiratory care.

6 Sec. 53. Section 161A.63, Code 2011, as amended  
7 by 2012 Iowa Acts, [Senate File 2311](#), section 16, if  
8 enacted, is amended to read as follows:

9 161A.63 Right of purchaser of agricultural land to  
10 obtain information.

11 A prospective purchaser of an interest in  
12 agricultural land located in this state is entitled  
13 to obtain from the seller, or from the office of the  
14 soil and water conservation district in which the land  
15 is located, a copy of the most recently updated farm  
16 unit soil conservation plan, developed pursuant to  
17 section 161A.62, subsection 2, which ~~are~~ is applicable  
18 to the agricultural land proposed to be purchased. A  
19 prospective purchaser of an interest in agricultural  
20 land located in this state is entitled to obtain  
21 additional copies ~~of either or both of the documents~~  
22 document referred to in this section from the office of  
23 the soil and water conservation district in which the  
24 land is located, promptly upon request, at a fee not to  
25 exceed the cost of reproducing them. All persons who  
26 identify themselves to the commissioners or staff of  
27 a soil and water conservation district as prospective  
28 purchasers of agricultural land in the district shall  
29 be given information, prepared in accordance with  
30 rules of the department, which clearly explains the  
31 provisions of section 161A.76.

32 Sec. 54. Section 203C.14, Code 2011, as amended  
33 by 2012 Iowa Acts, [Senate File 2311](#), section 107, if  
34 enacted, is amended to read as follows:

35 203C.14 Suit ---- claims ---- notice of revocation.

36 1. A person injured by the breach of an obligation  
37 of a warehouse operator, for the performance of which a  
38 bond on agricultural products other than bulk grain, a  
39 deficiency bond, or an irrevocable letter of credit has  
40 been given under any of the provisions of this chapter,  
41 may sue on the bond on agricultural products other than  
42 bulk grain, deficiency bond, or irrevocable letter of  
43 credit in the person's own name in a court of competent  
44 jurisdiction to recover any damages the person has  
45 sustained by reason of the breach.

46 2. a. Upon the cessation of a warehouse operator's  
47 license due to revocation, cancellation, or expiration,  
48 a claim against the warehouse operator arising  
49 under this chapter shall be made in writing with  
50 the warehouse operator, with the issuer of a bond

1 on agricultural products other than bulk grain, a  
2 deficiency bond, or an irrevocable letter of credit,  
3 and, if the claim relates to bulk grain, with the  
4 department. The claim must be made within one hundred  
5 twenty days after the cessation of the license. The  
6 failure to make a timely claim relieves the issuer  
7 and, if the claim relates to bulk grain, the grain  
8 depositors and sellers indemnity fund provided in  
9 chapter 203D of all obligations to the claimant.

10 ~~3.~~ b. Upon revocation of a warehouse license, the  
11 department shall cause notice of the revocation to be  
12 published once each week for two consecutive weeks  
13 in a newspaper of general circulation in each of the  
14 counties in which the licensee maintains a business  
15 location and in a newspaper of general circulation  
16 within the state. The notice shall state the name and  
17 address of the warehouse operator and the effective  
18 date of revocation. The notice shall also state that  
19 any claims against the warehouse operator shall be made  
20 in writing and sent by ordinary mail to the warehouse  
21 operator, to the issuer of a bond on agricultural  
22 products other than bulk grain, deficiency bond, or an  
23 irrevocable letter of credit, and to the department  
24 within one hundred twenty days after revocation, and  
25 the notice shall state that the failure to make a  
26 timely claim does not relieve the warehouse operator  
27 from liability to the claimant.

28 c. This ~~paragraph~~ subsection does not apply if  
29 a receiver is appointed as provided in this chapter  
30 pursuant to a petition which is filed by the department  
31 prior to the expiration of one hundred twenty days  
32 after ~~revocation, termination, or cancellation~~  
33 cessation of warehouse operator's license.

34 Sec. 55. Section 249A.12, subsection 5, paragraph  
35 a, unnumbered paragraph 1, Code 2011, as amended by  
36 2012 Iowa Acts, Senate File 2247, section 101, is  
37 amended to read as follows:

38 The mental health and disability services commission  
39 shall recommend to the department the actions necessary  
40 to assist in the transition of individuals being served  
41 in an intermediate care facility for persons with  
42 an intellectual disability, who are appropriate for  
43 the transition, to services funded under a medical  
44 assistance home and community-based services waiver  
45 for persons with an intellectual disability in a  
46 manner which maximizes the use of existing public and  
47 private facilities. The actions may include but are  
48 not limited to submitting any of the following or  
49 a combination of any of the following as a request  
50 for a revision of the medical assistance home and

1 community-based services waiver for persons with an  
2 intellectual ~~disabilities~~ disability:

3 Sec. 56. Section 261.115, subsection 3, paragraphs  
4 c and d, if enacted by 2012 Iowa Acts, [House File 2458](#),  
5 section 1, are amended to read as follows:

6 c. Complete ~~their~~ the residency program requirement  
7 with an Iowa-based residency program.

8 d. Within nine months of graduating from ~~their~~ the  
9 residency program and receiving a permanent license in  
10 accordance with paragraph "b", engage in the full-time  
11 practice of medicine and surgery or osteopathic  
12 medicine and surgery specializing in family medicine,  
13 pediatrics, psychiatry, internal medicine, or general  
14 surgery for a period of sixty consecutive months in the  
15 service commitment area specified under subsection 6,  
16 unless the loan repayment recipient receives a waiver  
17 from the commission to complete the months of practice  
18 required under the agreement in another service  
19 commitment area pursuant to subsection 6.

20 Sec. 57. Section 261.115, subsection 8, if enacted  
21 by 2012 Iowa Acts, [House File 2458](#), section 1, is  
22 amended to read as follows:

23 8. Part-time practice ---- agreement amended. A  
24 person who entered into an agreement pursuant to  
25 subsection 3 may apply to the commission to amend the  
26 agreement to allow the person to engage in less than  
27 the full-time practice specified in the agreement and  
28 under subsection 3, paragraph "d". If the commission  
29 determines exceptional circumstances exist, the  
30 commission and the person may consent to amend the  
31 agreement under which the person shall engage in less  
32 than full-time practice of medicine and surgery or  
33 osteopathic medicine and surgery specializing in family  
34 medicine, pediatrics, psychiatry, internal medicine,  
35 or general surgery in a service commitment area for  
36 an extended period of part-time practice determined  
37 by the commission to be proportional to the amount  
38 of full-time practice remaining under the original  
39 agreement.

40 Sec. 58. Section 261.115, subsection 9, paragraph  
41 b, if enacted by 2012 Iowa Acts, [House File 2458](#),  
42 section 1, is amended to read as follows:

43 b. Except for a postponement under paragraph "a",  
44 subparagraph (6), an obligation to engage in practice  
45 under an agreement entered into pursuant to subsection  
46 3, shall not be postponed for more than two years from  
47 the time the full-time practice was to have commenced  
48 under the agreement.

49 Sec. 59. Section 273.2, subsection 3, Code  
50 Supplement 2011, as amended by 2012 Iowa Acts, Senate

1 File 2203, section 38, if enacted, is amended to read  
2 as follows:

3 3. The area education agency board shall furnish  
4 educational services and programs as provided in  
5 ~~sections~~ section 273.1, this section, sections 273.3  
6 to 273.9, and chapter 256B to the pupils enrolled  
7 in public or nonpublic schools located within its  
8 boundaries which are on the list of accredited schools  
9 pursuant to section 256.11. The programs and services  
10 provided shall be at least commensurate with programs  
11 and services existing on July 1, 1974. The programs  
12 and services provided to pupils enrolled in nonpublic  
13 schools shall be comparable to programs and services  
14 provided to pupils enrolled in public schools within  
15 constitutional guidelines.

16 Sec. 60. Section 321.188, subsection 6, paragraph  
17 c, if enacted by 2012 Iowa Acts, [House File 2403](#),  
18 section 1, is amended to read as follows:

19 c. An applicant who obtains a skills test waiver  
20 under this subsection shall take and successfully pass  
21 the knowledge test required pursuant to subsection ~~2~~ 1.

22 Sec. 61. Section 321.323A, subsection 3, paragraph  
23 c, subparagraph (1), if enacted by 2012 Iowa Acts,  
24 [House File 2228](#), section 3, is amended to read as  
25 follows:

26 (1) For a violation causing damage to the property  
27 of another person, but not resulting in bodily injury  
28 to or death of ~~to~~ another person, the department shall  
29 suspend the violator's driver's license or operating  
30 privileges for ninety days.

31 Sec. 62. Section 321.457, subsection 2, paragraph  
32 n, subparagraph (4), if enacted by 2012 Iowa Acts,  
33 [House File 2428](#), section 1, is amended to read as  
34 follows:

35 (4) For purposes of this paragraph "n", "full  
36 trailer" means as defined in 49 C.F.R. { ~~390~~ 390.5.

37 Sec. 63. Section 321I.7, subsection 3, Code 2011,  
38 as amended by 2012 Iowa Acts, [House File 2467](#), section  
39 39, is amended to read as follows:

40 3. Duplicate registrations may be issued by a  
41 county recorder or a license agent ~~and~~ upon the payment  
42 of a five dollar fee plus a writing fee as provided in  
43 section 321I.29.

44 Sec. 64. Section 322.5, subsection 6, paragraph b,  
45 subparagraph (2), if enacted by 2012 Iowa Acts, Senate  
46 File 2249, section 4, is amended to read as follows:

47 (2) The state in which the person is licensed as  
48 a motor vehicle dealer allows a motor vehicle dealer  
49 licensed in Iowa to be issued a permit substantially  
50 similar to the temporary permit authorized under this

1 ~~section~~ subsection.

2 Sec. 65. Section 326.3, subsection 19, if enacted  
3 by 2012 Iowa Acts, [Senate File 2216](#), section 18, is  
4 amended to read as follows:

5 19. "Operational records" means source documents  
6 that evidence distance traveled by a fleet in each  
7 member jurisdiction, such as ~~fuel~~ fuel reports, trip  
8 sheets, and driver logs, including those which may  
9 be generated through on-board devices and maintained  
10 electronically, as required by the audit procedures  
11 manual.

12 Sec. 66. Section 418.4, subsection 1, paragraph b,  
13 if enacted by 2012 Iowa Acts, [Senate File 2217](#), section  
14 5, is amended to read as follows:

15 b. A governmental entity as defined in section  
16 418.1, subsection 4, paragraph "c", shall have the  
17 power to construct, acquire, own, repair, improve,  
18 operate, and maintain a project, may sue and be sued,  
19 contract, and acquire and hold real and personal  
20 property, subject to the limitation in paragraph "c",  
21 and shall have such other powers as may be included in  
22 the chapter 28E agreement. Such a governmental entity  
23 may contract with a city or the county participating in  
24 the chapter 28E agreement to perform any governmental  
25 service, activity, or undertaking that the city or  
26 county is authorized by law to perform, including but  
27 not limited to contracts for administrative services.

28 Sec. 67. Section 418.5, subsection 7, if enacted by  
29 2012 Iowa Acts, [Senate File 2217](#), section 6, is amended  
30 to read as follows:

31 7. A majority of the ~~board~~ voting members  
32 constitutes a quorum.

33 Sec. 68. Section 418.9, subsection 2, paragraph g,  
34 if enacted by 2012 Iowa Acts, [Senate File 2217](#), section  
35 10, is amended to read as follows:

36 g. Whether the project plan is consistent with  
37 the applicable comprehensive, ~~countywide~~ emergency  
38 ~~operations~~ plan in effect and other applicable local  
39 hazard mitigation plans.

40 Sec. 69. Section 504.719, subsection 3, as enacted  
41 by 2012 Iowa Acts, [Senate File 2260](#), section 8, is  
42 amended to read as follows:

43 3. An inspector may, but is not required to, be a  
44 director, ~~member of a designated body~~, member, officer,  
45 or employee of the corporation. A person who is a  
46 candidate for an office to be filled at the meeting  
47 shall not be an inspector at that meeting.

48 Sec. 70. Section 508.37, subsection 5, paragraph c,  
49 Code 2011, as amended by 2012 Iowa Acts, Senate File  
50 2203, section 105, if enacted, is amended to read as

1 follows:

2 c. The adjusted premiums for a policy providing  
3 term insurance benefits by rider or supplemental policy  
4 provision shall be equal to (1) the adjusted premiums  
5 for an otherwise similar policy issued at the same age  
6 without such term insurance benefits, increased during  
7 the period for which premiums for such term insurance  
8 benefits are payable, by (2) the adjusted premiums  
9 for such term insurance, the foregoing items (1) and  
10 (2) being calculated separately and as specified in  
11 paragraphs "a" and "b" of this subsection except that,  
12 for the purposes of ~~of~~ paragraph "a", subparagraph  
13 (1), subparagraph divisions (b), (c), and (d), the  
14 amount of insurance or equivalent uniform amount of  
15 insurance used in the calculation of the adjusted  
16 premiums referred to in item (2) in this paragraph  
17 shall be equal to the excess of the corresponding  
18 amount determined for the entire policy over the amount  
19 used in the calculation of the adjusted premiums in  
20 item (1) in this paragraph.

21 Sec. 71. Section 515I.1, subsection 2, if enacted  
22 by 2012 Iowa Acts, [House File 2145](#), section 1, is  
23 amended to read as follows:

24 2. This ~~division~~ chapter shall be liberally  
25 construed to promote these purposes.

26 Sec. 72. Section 536A.10, Code 2011, as amended  
27 by 2012 Iowa Acts, [Senate File 2203](#), section 139, if  
28 enacted, is amended to read as follows:

29 536A.10 Issuance of license.

30 1. ~~If~~ The superintendent shall approve the  
31 application and issue to the applicant a license  
32 to engage in the industrial loan business in  
33 accordance with the provisions of this chapter, if the  
34 superintendent shall find:

35 a. That the financial responsibility, experience,  
36 character and general fitness of the applicant and  
37 of the officers thereof are such as to command the  
38 confidence of the community, and to warrant the belief  
39 that the business will be operated honestly, fairly and  
40 efficiently within the purpose of this chapter;

41 b. That a reasonable necessity exists for a new  
42 industrial loan company in the community to be served;

43 c. That the applicant has available for the  
44 operation of the business at the specified location  
45 paid-in capital and surplus as required by section  
46 536A.8; and

47 d. That the applicant is a corporation organized  
48 for pecuniary profit under the laws of the state of  
49 Iowa.

50 2. ~~The superintendent shall approve the application~~

~~1 and issue to the applicant a license to engage in~~  
~~2 the industrial loan business in accordance with the~~  
~~3 provisions of this chapter.~~ The superintendent shall  
4 approve or deny an application for a license within one  
5 hundred twenty days from the date of the filing of such  
6 application.

7 Sec. 73. Section 602.9202, subsection 4, Code 2011,  
8 as amended by 2012 Iowa Acts, [Senate File 2285](#), section  
9 106, is amended to read as follows:

10 4. "Senior judge retirement age" means seventy-eight  
11 years of age or, if the senior judge is reappointed as  
12 a senior judge for an additional one-year term upon  
13 attaining seventy-eight years of age, and then to a  
14 succeeding one-year term, pursuant to section 602.9203,  
15 eighty years of age.

16 Sec. 74. Section 617.11, subsection 3, unnumbered  
17 paragraph 1, if enacted by 2012 Iowa Acts, House File  
18 2370, section 1, is amended to read as follows:

19 If a claim of interest against the property is  
20 acquired prior to the indexing of a petition or  
21 municipal infraction citation affecting real estate  
22 and filed by a city and such claim is not indexed or  
23 filed of record prior to the indexing of the petition  
24 or citation, it is subject to the pending action  
25 as provided in subsection 1, unless either of the  
26 following occurs:

27 Sec. 75. EFFECTIVE DATE. The section of this  
28 division of this Act amending section 9B.2, subsection  
29 10, paragraph a, takes effect January 1, 2013.

30 Sec. 76. EFFECTIVE UPON ENACTMENT. The section  
31 of this division of this Act amending section 105.2,  
32 subsection 8, being deemed of immediate importance,  
33 takes effect upon enactment.

34 Sec. 77. RETROACTIVE APPLICABILITY. The section  
35 of this division of this Act amending section 105.2,  
36 subsection 8, applies retroactively to the effective  
37 date of 2012 Iowa Acts, [House File 2285](#).

38 Sec. 78. EFFECTIVE UPON ENACTMENT. The section of  
39 this division of this Act amending section 135.156E,  
40 subsection 1, paragraph b, being deemed of immediate  
41 importance, takes effect upon enactment.

42 Sec. 79. RETROACTIVE APPLICABILITY. The section of  
43 this division of this Act amending section 135.156E,  
44 subsection 1, paragraph b, applies retroactively to the  
45 effective date of 2012 Iowa Acts, [Senate File 2318](#).

46 Sec. 80. EFFECTIVE UPON ENACTMENT. The section  
47 of this division of this Act amending section 322.5,  
48 subsection 6, paragraph "b", subparagraph (2), being  
49 deemed of immediate importance, takes effect upon  
50 enactment.

1     Sec. 81. RETROACTIVE APPLICABILITY. The section  
2 of this division of this Act amending section 322.5,  
3 subsection 6, paragraph "b", subparagraph (2), applies  
4 retroactively to the effective date of 2012 Iowa Acts,  
5 [Senate File 2249](#).

6     Sec. 82. EFFECTIVE UPON ENACTMENT. The sections  
7 of this division of this Act amending section 418.4,  
8 subsection 1, paragraph b, section 418.5, subsection  
9 7, and section 418.9, subsection 2, paragraph g,  
10 being deemed of immediate importance, take effect upon  
11 enactment.

12     Sec. 83. RETROACTIVE APPLICABILITY. The sections  
13 of this division of this Act amending section 418.4,  
14 subsection 1, paragraph b, section 418.5, subsection  
15 7, and section 418.9, subsection 2, paragraph g, apply  
16 retroactively to the effective date of 2012 Iowa Acts,  
17 [Senate File 2217](#).

18     Sec. 84. EFFECTIVE UPON ENACTMENT. The section  
19 of this division of this Act amending section 515I.1,  
20 subsection 2, being deemed of immediate importance,  
21 takes effect upon enactment.

22     Sec. 85. RETROACTIVE APPLICABILITY. The section  
23 of this division of this Act amending section 515I.1,  
24 subsection 2, applies retroactively to the effective  
25 date of 2012 Iowa Acts, [House File 2145](#).

26                                   DIVISION IV  
27                   CARRY FORWARD APPROPRIATIONS

28     Sec. 86. IOWA STATE MEMORIAL ---- RESTORATION. There  
29 is appropriated from the general fund of the state to  
30 the department of cultural affairs for the fiscal year  
31 beginning July 1, 2011, and ending June 30, 2012, the  
32 following amount, or so much thereof as is necessary,  
33 to be used for the purposes designated:

34     For the preservation and restoration of the Iowa  
35 state memorial at Vicksburg national military park:  
36 ..... \$           320,000

37     Notwithstanding section 8.33, moneys appropriated in  
38 this section that remain unencumbered or unobligated  
39 at the close of the fiscal year shall not revert but  
40 shall remain available for expenditure for the purposes  
41 designated until the close of the fiscal year that  
42 begins July 1, 2013.

43     Sec. 87. LABOR MANAGEMENT COUNCILS.

44     1. There is appropriated from the general fund of  
45 the state to the department of workforce development  
46 for the fiscal year beginning July 1, 2011, and ending  
47 June 30, 2012, the following amounts, or so much  
48 thereof as is necessary, to be used for the purposes  
49 designated:

50     a. For support of a labor management council that

1 has been in existence for at least 20 years and is  
2 located in a county with a population of more than  
3 93,650 and less than 93,700:

4 ..... \$ 23,000

5 b. For support of a labor management council that  
6 has been in existence for at least 20 years and is  
7 located in a county with a population of more than  
8 165,200 and less than 165,250:

9 ..... \$ 15,000

10 2. Notwithstanding section 8.33, moneys  
11 appropriated in this section that remain unencumbered  
12 or unobligated at the close of the fiscal year shall  
13 not revert but shall remain available for expenditure  
14 for the purposes designated until the close of the  
15 succeeding fiscal year.

16 Sec. 88. MALCOLM PRICE LABORATORY SCHOOL.

17 1. INTERIM STUDY.

18 a. The legislative council is requested to  
19 establish an interim study committee for the 2012  
20 legislative interim to study the method of education  
21 and training persons who are attending an institution  
22 under the control of the board of regents with the  
23 intent to become a prekindergarten through grade twelve  
24 school educator. The study shall include but is not  
25 limited to:

26 (1) A review and analysis of the educational  
27 methods used in a laboratory school, such as the  
28 Malcolm Price laboratory school on the campus of  
29 the university of northern Iowa, to enhance the  
30 preparation, training, and professional competence of  
31 the educators in this state.

32 (2) A review and analysis of the education methods,  
33 which are alternatives to those applied in a laboratory  
34 school, used to enhance the preparation, training, and  
35 professional competence of the educators in this state.

36 (3) A comprehensive financial analysis of the costs  
37 of the methods presented for review and analysis under  
38 this lettered paragraph.

39 (4) Such other matters as the legislative members  
40 of the committee determine are in the best interest of  
41 the state to enhance the preparation and professional  
42 competence of the educators in this state.

43 b. In addition to legislative members, the  
44 membership of the interim study committee shall include  
45 the following public members:

46 (1) Three persons with expertise in the  
47 preparation, training, and professional competence of  
48 prekindergarten through grade twelve educators. One  
49 member shall be appointed by the board of education.  
50 One member shall be appointed by the board of regents.

1 One member shall be appointed by the dean of the  
2 department of education at the university of northern  
3 Iowa.

4 (2) Three public members appointed by the  
5 legislative council including one person who is a  
6 graduate of the Malcolm Price laboratory school on the  
7 university of northern Iowa campus, one person who is  
8 a prekindergarten through grade twelve educator in the  
9 Cedar Falls community school district, and one person  
10 who is an administrator of a prekindergarten through  
11 grade twelve school in the Cedar Falls community school  
12 district.

13 c. The committee shall meet at least twice during  
14 the 2012 legislative interim and shall submit findings  
15 and any recommendations in a report for consideration  
16 during the 2013 session of the general assembly.

17 2. APPROPRIATION. There is appropriated from  
18 the general fund of the state to the state board of  
19 regents for the fiscal year beginning July 1, 2011, and  
20 ending June 30, 2012, the following amount, or so much  
21 thereof as is necessary, to be used for the purposes  
22 designated:

23 For the Malcolm Price laboratory school at the  
24 university of northern Iowa during the fiscal year  
25 beginning July 1, 2012:

26 ..... \$ 3,000,000

27 Notwithstanding section 8.33, moneys appropriated in  
28 this subsection that remain unencumbered or unobligated  
29 at the close of the fiscal year shall not revert but  
30 shall remain available for expenditure for the purposes  
31 designated until the close of the succeeding fiscal  
32 year.

33 Sec. 89. DEPARTMENT OF NATURAL RESOURCES ----  
34 ECONOMIC EMERGENCY FUND. There is appropriated from  
35 the Iowa economic emergency fund to the department of  
36 natural resources for the fiscal year beginning July 1,  
37 2011, and ending June 30, 2012, the following amount,  
38 or so much thereof as is necessary, to be used for the  
39 purposes designated, notwithstanding section 8.55,  
40 subsection 1:

41 For the repair of damages due to the flooding of the  
42 Missouri river during the calendar year 2011 in the  
43 Lewis and Clark, lake Manawa, and Wilson island state  
44 parks and recreation area:

45 ..... \$ 2,865,743

46 For purposes of section 8.33, unless specifically  
47 provided otherwise, unencumbered or unobligated  
48 moneys remaining from the appropriation made in this  
49 section shall not revert but shall remain available  
50 for expenditure for the purposes designated until the

1 close of the fiscal year that ends two years after the  
2 end of the fiscal year for which the appropriation is  
3 made. However, if the project or projects for which  
4 the appropriation was made are completed in an earlier  
5 fiscal year, unencumbered or unobligated moneys shall  
6 revert at the close of that same fiscal year.

7 Sec. 90. STATEWIDE FIRE AND POLICE RETIREMENT  
8 SYSTEM FUND ---- APPROPRIATION.

9 1. There is appropriated from the general fund  
10 of the state for deposit in the statewide fire and  
11 police retirement fund created in section 411.8, for  
12 the fiscal year beginning July 1, 2011, and ending June  
13 30, 2012, the following amount to be credited to the  
14 retirement fund in the succeeding fiscal year:  
15 ..... \$ 5,000,000

16 2. Moneys appropriated by the state pursuant to  
17 this section shall not be used to reduce the normal  
18 rate of contribution of any city below 17 percent.

19 3. Notwithstanding section 8.33, moneys  
20 appropriated in this section that remain unencumbered  
21 or unobligated at the close of the fiscal year shall  
22 not revert but shall remain available for expenditure  
23 for the purposes designated until expended.

24 Sec. 91. PUBLIC SAFETY TRAINING AND FACILITIES TASK  
25 FORCE.

26 1. a. There is appropriated from the general fund  
27 of the state to the department of public safety for the  
28 fiscal period beginning July 1, 2011, and ending June  
29 30, 2012, the following amount, or so much thereof as  
30 is necessary, to be used for the purposes designated:

31 For providing administrative support for the public  
32 safety training and facilities task force established  
33 by this section:  
34 ..... \$ 50,000

35 b. Notwithstanding section 8.33, moneys  
36 appropriated in this subsection that remain  
37 unencumbered or unobligated at the close of the fiscal  
38 year shall not revert but shall remain available for  
39 expenditure for the purposes designated until the close  
40 of the succeeding fiscal year.

41 2. A public safety training and facilities task  
42 force is established. The department of public safety  
43 shall provide administrative support for the task  
44 force.

45 3. The task force shall consist of the following  
46 members:

47 a. One member appointed by the Iowa peace officers  
48 association.

49 b. One member appointed by the Iowa state sheriff's  
50 and deputies association.

- 1 c. One member appointed by the Iowa police chiefs
- 2 association.
- 3 d. One member who is a fire chief appointed by the
- 4 Iowa fire chiefs association.
- 5 e. One member who is a fire chief appointed by the
- 6 Iowa professional fire chiefs association.
- 7 f. One member who is the chief of the Iowa fire
- 8 service training bureau or the chief's designee.
- 9 g. Two members who are representatives of the fire
- 10 service appointed by the Iowa firefighters association.
- 11 h. The administrative head of the homeland security
- 12 and emergency management division of the department
- 13 of public defense, or its successor agency, or the
- 14 administrative head's designee.
- 15 i. The adjutant general of the department of public
- 16 defense or the adjutant general's designee.
- 17 j. The director of the Iowa law enforcement academy
- 18 or the director's designee.
- 19 k. The commissioner of public safety or the
- 20 commissioner's designee.
- 21 l. Two members who are appointed by the Iowa
- 22 professional firefighters.
- 23 m. The state fire marshal or the state fire
- 24 marshal's designee.
- 25 n. The director of the department of corrections or
- 26 the director's designee.
- 27 o. One member appointed by the chief of the bureau
- 28 of emergency medical services of the Iowa department
- 29 of public health.
- 30 p. One member appointed by the Iowa emergency
- 31 medical services association.
- 32 q. One member appointed by the Iowa state police
- 33 association.
- 34 r. One member appointed by the state police
- 35 officers council who is representing peace officers
- 36 within the department of public safety.
- 37 s. One member appointed by the state police
- 38 officers council who is representing employees of the
- 39 department of natural resources.
- 40 t. One member who is the chief of the law
- 41 enforcement bureau of the department of natural
- 42 resources or the chief's designee.
- 43 u. One member appointed by the governor who
- 44 is a public member who has no personal interest
- 45 or occupational responsibilities in the area of
- 46 responsibility given to the task force and represents
- 47 the interests of the public in general.
- 48 v. One member appointed by the collective
- 49 bargaining unit that represents the largest number of
- 50 employees in the department of corrections.

1 w. One member appointed by the collective  
2 bargaining unit that represents the largest number of  
3 jailers and dispatchers in this state.  
4 x. One member appointed by the Iowa association of  
5 community college presidents.  
6 y. One member who is an employee of the state  
7 department of transportation serving in a law  
8 enforcement capacity appointed by the director of  
9 transportation.

10 4. The members of the task force shall select  
11 one chairperson and one vice chairperson. The vice  
12 chairperson shall preside in the absence of the  
13 chairperson. Section 69.16A shall apply to the  
14 appointed members of the task force.

15 5. The task force shall consider and develop  
16 strategies relating to public safety training  
17 facility governance with the goal of all public safety  
18 disciplines being represented. Each public safety  
19 discipline shall advise the task force by developing  
20 individual training policies as determined by the  
21 discipline's governing bodies. The task force shall  
22 also develop a proposal for a joint public safety  
23 training facility, a budget for construction and future  
24 operation of this facility, and potential locations,  
25 that are centrally located in this state, for the  
26 facility.

27 6. a. The task force shall provide interim reports  
28 to the general assembly by December 31 of each year  
29 concerning the activities of the task force and shall  
30 submit its final report, including its findings and  
31 recommendations, to the general assembly by December  
32 31, 2015.

33 b. The final report shall include but not be  
34 limited to recommendations concerning the following:

35 (1) Consolidation of public safety governance  
36 within a single board and the membership of the board.

37 (2) Development of a consolidated fire and police  
38 public safety training facility, including possible  
39 locations, building recommendations, and financing  
40 options.

41 (3) Development of sustainable funding alternatives  
42 for public safety training and facilities.

43 (4) Any other recommendations relating to public  
44 safety training and facilities requirements.

45 Sec. 92. WATERSHED IMPROVEMENT FUND ----

46 APPROPRIATION. There is appropriated from the general  
47 fund of the state to the department of agriculture and  
48 land stewardship for the fiscal year beginning July 1,  
49 2011, and ending June 30, 2012, the following amount,  
50 or so much thereof as is necessary, to be used for the

1 purposes designated:

2 For deposit in the watershed improvement fund

3 created in section 466A.2:

4 ..... \$ 5,000,000

5 Notwithstanding section 8.33, moneys appropriated in  
6 this section that remain unencumbered or unobligated  
7 at the close of the fiscal year shall not revert but  
8 shall remain available for expenditure for the purposes  
9 designated until the close of the succeeding fiscal  
10 year.

11 Sec. 93. BIOSCIENCE INITIATIVE ---- IOWA STATE  
12 UNIVERSITY ---- APPROPRIATION. There is appropriated  
13 from the general fund of the state to the state board  
14 of regents for the fiscal year beginning July 1, 2011,  
15 and ending June 30, 2012, the following amount, or  
16 so much thereof as is necessary, to be used for the  
17 purposes designated:

18 For the bioscience initiative at Iowa state

19 university of science and technology:

20 ..... \$ 5,500,000

21 Notwithstanding section 8.33, moneys appropriated in  
22 this section that remain unencumbered or unobligated  
23 at the close of the fiscal year shall not revert but  
24 shall remain available for expenditure for the purposes  
25 designated until expended.

26 Sec. 94. EFFECTIVE UPON ENACTMENT. This division  
27 of this Act, being deemed of immediate importance,  
28 takes effect upon enactment.

29

DIVISION V

30

DEPARTMENT OF REVENUE

31 Sec. 95. Section 2.48, subsection 3, paragraph c,  
32 subparagraph (4), Code 2011, is amended by striking the  
33 subparagraph.

34 Sec. 96. Section 2.48, subsection 3, paragraph e,  
35 subparagraph (5), Code 2011, is amended by striking the  
36 subparagraph.

37 Sec. 97. Section 15.119, subsection 2, paragraph  
38 e, Code Supplement 2011, is amended by striking the  
39 paragraph.

40 Sec. 98. Section 422.15, subsection 2, Code 2011,  
41 is amended to read as follows:

42 2. Every partnership, including limited  
43 partnerships organized under chapter 488, ~~having a~~  
44 ~~place of business in the state~~ doing business in this  
45 state or deriving income from sources within this state  
46 as defined in section 422.33, subsection 1, shall make  
47 a return, stating specifically the net income and  
48 capital gains ~~—(or losses)—~~ or losses reported on the  
49 federal partnership return, the names and addresses  
50 of the partners, and their respective shares in said

1 amounts.

2 Sec. 99. Section 422.25, subsection 1, paragraph b,  
3 Code 2011, is amended to read as follows:

4 b. The period for examination and determination of  
5 the correct amount of tax is unlimited in the case of  
6 a false or fraudulent return made with the intent to  
7 evade tax or in the case of a failure to file a return.  
8 In lieu of the period of limitation for any prior year  
9 for which an overpayment of tax or an elimination or  
10 reduction of an underpayment of tax due for that prior  
11 year results from the carryback to that prior year of a  
12 net operating loss or net capital loss, the period is  
13 the period of limitation for the taxable year of the  
14 net operating loss or net capital loss which results  
15 in the carryback. If the tax found due is greater  
16 than the amount paid, the department shall compute  
17 the amount due, together with interest and penalties  
18 as provided in subsection 2, and shall mail a notice  
19 of assessment to the taxpayer and, if applicable, to  
20 the taxpayer's authorized representative of the total,  
21 which shall be computed as a sum certain ~~if paid on or~~  
22 ~~before, with interest computed to the last day of the~~  
23 ~~month in which the notice is dated, or on or before the~~  
24 ~~last day of the following month if the notice is dated~~  
25 ~~after the twentieth day of any month. The notice shall~~  
26 ~~also inform the taxpayer of the additional interest and~~  
27 ~~penalty which will be added to the total due if not~~  
28 ~~paid on or before the last day of the applicable month.~~

29 Sec. 100. Section 422.33, subsections 9 and 27,  
30 Code Supplement 2011, are amended by striking the  
31 subsections.

32 Sec. 101. Section 423.37, subsection 2, Code 2011,  
33 is amended to read as follows:

34 2. If a return required by this subchapter is  
35 not filed, or if a return when filed is incorrect or  
36 insufficient ~~and the maker fails to file a corrected~~  
37 ~~or sufficient return within twenty days after the~~  
38 ~~same is required by notice from the department,~~ the  
39 department shall determine the amount of tax due from  
40 information as the department may be able to obtain  
41 and, if necessary, may estimate the tax on the basis of  
42 external indices, such as number of employees of the  
43 person concerned, rentals paid by the person, stock  
44 on hand, or other factors. The determination may be  
45 made using any generally recognized valid and reliable  
46 sampling technique, whether or not the person being  
47 audited has complete records, as mutually agreed upon  
48 by the department and the taxpayer. The department  
49 shall give notice of the determination to the person  
50 liable for the tax. The determination shall fix the

1 tax unless the person against whom it is assessed  
2 shall, within sixty days after the giving of notice of  
3 the determination, apply to the director for a hearing  
4 or unless the taxpayer contests the determination by  
5 paying the tax, interest, and penalty and timely filing  
6 a claim for refund. At the hearing, evidence may be  
7 offered to support the determination or to prove that  
8 it is incorrect. After the hearing the director shall  
9 give notice of the decision to the person liable for  
10 the tax.

11 Sec. 102. Section 424.10, subsection 2, paragraph  
12 a, Code Supplement 2011, is amended to read as follows:

13 a. If a return required by this chapter is not  
14 filed, or if a return when filed is incorrect or  
15 insufficient ~~and the maker fails to file a corrected~~  
16 ~~or sufficient return within twenty days after the~~  
17 ~~return is required by notice from the department,~~  
18 the department shall determine the amount of charge  
19 due from information as the department may be able  
20 to obtain and, if necessary, may estimate the charge  
21 on the basis of external indices or factors. The  
22 department shall give notice of the determination to  
23 the person liable for the charge. The determination  
24 shall fix the charge unless the person against whom it  
25 is assessed shall, within sixty days after the date of  
26 the notice of the determination, apply to the director  
27 for a hearing or unless the person against whom it  
28 is assessed contests the determination by paying the  
29 charge, interest, and penalty and timely filing a claim  
30 for refund. At the hearing evidence may be offered  
31 to support the determination or to prove that it is  
32 incorrect. After the hearing the director shall give  
33 notice of the decision to the person liable for the  
34 charge.

35 Sec. 103. Section 427B.4, Code 2011, is amended to  
36 read as follows:

37 427B.4 Application for exemption by property owner.

38 1. a. An application shall be filed for each  
39 project resulting in actual value added for which  
40 an exemption is claimed. The first application  
41 for exemption shall be filed by the owner of the  
42 property with the local assessor by February 1 of the  
43 assessment year ~~in which the value added is first~~  
44 assessed for taxation for which the exemption is first  
45 claimed, but not later than the year in which all  
46 improvements included in the project are first assessed  
47 for taxation, or the following two assessment years,  
48 in which case the exemption is allowed for the total  
49 number of years in the exemption schedule.

50 b. Applications for exemption shall be made on

1 forms prescribed by the director of revenue and shall  
2 contain information pertaining to the nature of the  
3 improvement, its cost, the estimated or actual date of  
4 completion, whether the exemption schedules described  
5 in section 427B.3 or an alternate schedule adopted  
6 pursuant to section 427B.1 will be elected, and any  
7 other information deemed necessary by the director of  
8 revenue.

9     2. a. A person may submit a proposal to the city  
10 council of the city or the board of supervisors of  
11 a county to receive prior approval for eligibility  
12 for a tax exemption on new construction. The city  
13 council or the board of supervisors, by ordinance, may  
14 give its prior approval of a tax exemption for new  
15 construction if the new construction is in conformance  
16 with the zoning plans for the city or county. The  
17 prior approval shall also be subject to the hearing  
18 requirements of section 427B.1.

19     b. Prior approval received under this subsection  
20 does not entitle the owner to exemption from taxation  
21 until the new construction has been completed and  
22 found to be qualified real estate. However, if the  
23 tax exemption for new construction is not approved,  
24 the person may submit an amended proposal to the city  
25 council or board of supervisors to approve or reject.

26     Sec. 104. REPEAL. Sections 16.211, 16.212, and  
27 422.11X, Code 2011, are repealed.

28     Sec. 105. RETROACTIVE APPLICABILITY. The following  
29 provision or provisions of this division of this Act  
30 apply retroactively to January 1, 2012, for tax years  
31 beginning on or after that date:

32     1. The section of this division of this Act  
33 amending section 422.15, subsection 2.

34     Sec. 106. RETROACTIVE APPLICABILITY. The following  
35 provision or provisions of this division of this Act  
36 apply retroactively to January 1, 2012, for assessment  
37 years beginning on or after that date:

38     1. The section of this division of this Act  
39 amending section 427B.4.

40                                   DIVISION VI  
41                                   TIME SERVED

42     Sec. 107. Section 907.3, subsection 3, unnumbered  
43 paragraph 1, Code Supplement 2011, is amended to read  
44 as follows:

45     By record entry at the time of or after sentencing,  
46 the court may suspend the sentence and place the  
47 defendant on probation upon such terms and conditions  
48 as it may require including commitment to an alternate  
49 jail facility or a community correctional residential  
50 treatment facility to be followed by a period of

1 probation as specified in section 907.7, or commitment  
2 of the defendant to the judicial district department  
3 of correctional services for supervision or services  
4 under section 901B.1 at the level of sanctions which  
5 the district department determines to be appropriate  
6 and the payment of fees imposed under section 905.14.  
7 A person so committed who has probation revoked shall  
8 not be given credit for such time served. However, the  
9 a person committed to an alternate jail facility or a  
10 community correctional residential treatment facility  
11 who has probation revoked shall be given credit for  
12 time served in the facility. The court shall not  
13 suspend any of the following sentences:

14 Sec. 108. APPLICABILITY AND WAIVER OF RIGHTS. A  
15 person who commits an offense prior to the effective  
16 date of this division of this Act may expressly state  
17 to the court, at the time of sentencing, that the  
18 person waives any rights under Anderson v. State, 801  
19 N.W.2d 1, relating to the calculation of credit for  
20 time served, and agree to be sentenced using credits  
21 as calculated under section 907.3, as amended by this  
22 division of this Act. If the court finds the waiver  
23 voluntary, the sentencing order shall reference the  
24 person's waiver of rights under Anderson, and order  
25 that credit for time served be calculated under section  
26 907.3, as amended by this division of this Act.  
27 Sec. 109. EFFECTIVE UPON ENACTMENT. This division  
28 of this Act, being deemed of immediate importance,  
29 takes effect upon enactment.

30 DIVISION VII

31 COUNTY TREASURERS

32 Sec. 110. Section 161A.35, unnumbered paragraph 1,  
33 Code 2011, is amended to read as follows:

34 If the owner of any premises against which a levy  
35 exceeding ~~one~~ five hundred dollars has been made and  
36 certified shall, within thirty days from the date of  
37 such levy, agree in writing in a separate agreement,  
38 that in consideration of having a right to pay the  
39 owner's assessment in installments, the owner will not  
40 make any objection as to the legality of the assessment  
41 for benefit, or the levy of the taxes against the  
42 owner's property, then such owner shall have the  
43 following options:

44 Sec. 111. Section 311.17, subsection 1, Code 2011,  
45 is amended to read as follows:

46 1. If an owner other than the state or a county or  
47 city, of any tracts of land on which the assessment  
48 is more than ~~one~~ five hundred dollars, shall, within  
49 twenty days from the date of the assessment, agree in  
50 writing filed in the office of the county auditor,

1 that in consideration of the owner having the right  
2 to pay the assessment in installments, the owner will  
3 not make any objection of illegality or irregularity  
4 as to the assessment upon the real estate, and will  
5 pay the assessment plus interest, the assessment  
6 shall be payable in ten equal installments. The  
7 first installment shall be payable on the date of  
8 the agreement. The other installments shall be paid  
9 annually at the same time and in the same manner  
10 as the September semiannual payment of ordinary  
11 taxes with interest accruing as provided in section  
12 384.65, subsection 3. The rate of interest shall be  
13 as established by the board, but not exceeding that  
14 permitted by chapter 74A.

15 Sec. 112. Section 311.19, unnumbered paragraph 1,  
16 Code 2011, is amended to read as follows:

17 Assessments of ~~one~~ five hundred dollars or less  
18 against any tract of land, and assessments against  
19 lands owned by the state, county, or city, shall be  
20 due and payable from the date of levy by the board of  
21 supervisors, or in the case of any appeal, from the  
22 date of final confirmation of the levy by the court.

23 Sec. 113. Section 331.384, subsection 3, Code 2011,  
24 is amended to read as follows:

25 3. If any amount assessed against property under  
26 this section exceeds ~~one~~ five hundred dollars, a county  
27 may permit the assessment to be paid in up to ten  
28 annual installments in the same manner and with the  
29 same interest rates provided for assessments against  
30 benefited property under chapter 384, division IV.

31 Sec. 114. Section 357.20, Code 2011, is amended to  
32 read as follows:

33 357.20 Due date ---- bonds.

34 Assessments of ~~less than one~~ five hundred dollars  
35 or less will come due at the first taxpaying date  
36 after the approval of the final assessment, and  
37 assessments of ~~one hundred dollars or more than five~~  
38 hundred dollars may be paid in ten annual installments  
39 with interest on the unpaid balance at a rate not  
40 exceeding that permitted by chapter 74A. The board of  
41 supervisors shall issue bonds against the completed  
42 assessment in an amount equal to the total cost of the  
43 project, so that the amount of the assessment will be  
44 approximately ten percent greater than the amount of  
45 the bonds.

46 Sec. 115. Section 358.16, subsection 3, Code 2011,  
47 is amended to read as follows:

48 3. If any amount assessed against property pursuant  
49 to this section will exceed ~~one~~ five hundred dollars,  
50 the board of trustees may permit the assessment to be

1 paid in up to ten annual installments, in the manner  
2 and with the same interest rates as provided for  
3 assessments against benefited property under chapter  
4 384, division IV.

5 Sec. 116. Section 364.13, Code 2011, is amended to  
6 read as follows:

7 364.13 Installments.

8 If any amount assessed against property under  
9 section 364.12 will exceed ~~one~~ five hundred dollars, a  
10 city may permit the assessment to be paid in up to ten  
11 annual installments, in the same manner and with the  
12 same interest rates provided for assessments against  
13 benefited property under chapter 384, division IV.

14 Sec. 117. Section 384.60, subsection 1, paragraph  
15 b, Code 2011, is amended to read as follows:

16 b. State the number of annual installments, not  
17 exceeding fifteen, into which assessments of ~~one~~ more  
18 than five hundred dollars or more are divided.

19 Sec. 118. Section 384.65, subsection 1, Code 2011,  
20 is amended to read as follows:

21 1. The first installment of each assessment, or  
22 the total amount if ~~less than one~~ five hundred dollars  
23 or less, is due and payable on July 1 next succeeding  
24 the date of the levy, unless the assessment is filed  
25 with the county treasurer after May 31 in any year.  
26 The first installment shall bear interest on the  
27 whole unpaid assessment from the date of acceptance of  
28 the work by the council to the first day of December  
29 following the due date.

30 Sec. 119. Section 435.24, subsection 6, paragraph  
31 b, Code 2011, is amended to read as follows:

32 b. Partial payment of taxes which are delinquent  
33 may be made to the county treasurer. For the  
34 installment being paid, payment shall first be applied  
35 toward any interest, fees, and costs accrued and the  
36 remainder applied to the tax due. A partial payment  
37 must equal or exceed the interest, fees, and costs of  
38 the installment being paid. A partial payment made  
39 under this paragraph shall be apportioned in accordance  
40 with section 445.57, however, such partial payment  
41 may, at the discretion of the county treasurer, be  
42 apportioned either on or before the tenth day of the  
43 month following the receipt of the partial payment  
44 or on or before the tenth day of the month following  
45 the due date of the next semiannual tax installment.

46 If the payment does not include the whole of any  
47 installment of the delinquent tax, the unpaid tax  
48 shall continue to accrue interest pursuant to section  
49 445.39. Partial payment shall not be permitted in lieu  
50 of redemption if the property has been sold for taxes

1 under chapter 446 and under any circumstances shall not  
2 constitute an extension of the time period for a sale  
3 under chapter 446.

4 Sec. 120. Section 445.36A, subsection 2, Code 2011,  
5 is amended to read as follows:

6 2. Partial payment of taxes which are delinquent  
7 may be made to the county treasurer. For the  
8 installment being paid, payment shall first be applied  
9 to any interest, fees, and costs accrued and the  
10 remainder applied to the taxes due. A partial payment  
11 must equal or exceed the amount of interest, fees, and  
12 costs of the installment being paid. A partial payment  
13 made under this subsection shall be apportioned in  
14 accordance with section 445.57, however, such partial  
15 payment may, at the discretion of the county treasurer,  
16 be apportioned either on or before the tenth day of  
17 the month following the receipt of the partial payment  
18 or on or before the tenth day of the month following  
19 the due date of the next semiannual tax installment.

20 If the payment does not include the whole of any  
21 installment of the delinquent tax, the unpaid tax  
22 shall continue to accrue interest pursuant to section  
23 445.39. Partial payment shall not be permitted in lieu  
24 of redemption if the property has been sold for taxes  
25 under chapter 446 and under any circumstances shall not  
26 constitute an extension of the time period for a sale  
27 under chapter 446.

28 Sec. 121. Section 445.57, unnumbered paragraph 1,  
29 Code 2011, is amended to read as follows:

30 On or before the tenth day of each month, the county  
31 treasurer shall apportion all taxes collected during  
32 the preceding month, except partial payment amounts  
33 collected pursuant to section 445.36A, subsection 1 ~~and~~,  
34 partial payments collected and not yet designated  
35 by the county treasurer for apportionment pursuant  
36 to section 445.36A, subsection 2, partial payments  
37 collected pursuant to section 435.24, subsection  
38 6, paragraph "a", and partial payments collected  
39 and not yet designated by the county treasurer for  
40 apportionment pursuant to section 435.24, subsection  
41 6, paragraph "b", among the several funds to which they  
42 belong according to the amount levied for each fund,  
43 and shall apportion the interest, fees, and costs on  
44 the taxes to the general fund, and shall enter those  
45 amounts upon the treasurer's cash account, and report  
46 the amounts to the county auditor.

47 Sec. 122. Section 446.32, Code 2011, is amended to  
48 read as follows:

49 446.32 Payment of subsequent taxes by purchaser.

50 The county treasurer shall provide to the purchaser

1 of a parcel sold at tax sale a receipt for the total  
2 amount paid by the purchaser after the date of purchase  
3 for a subsequent year. Taxes for a subsequent year  
4 may be paid by the purchaser beginning one month  
5 and fourteen days following the date from which an  
6 installment becomes delinquent as provided in section  
7 445.37. Notwithstanding any provision to the contrary,  
8 a subsequent payment must be received and recorded  
9 by the treasurer in the county system no later than  
10 ~~five~~ 5:00 p.m. on the last business day of the month  
11 for interest for that month to accrue and be added  
12 to the amount due under section 447.1. However, the  
13 treasurer may establish a deadline for receipt of  
14 subsequent payments that is other than ~~five~~ 5:00 p.m.  
15 on the last business day of the month to allow for  
16 timely processing of the subsequent payments. Late  
17 interest shall be calculated through the date that the  
18 subsequent payment is recorded by the treasurer in  
19 the county system. In no instance shall the date of  
20 postmark of a subsequent payment be used by a treasurer  
21 either to calculate interest or to determine whether  
22 interest shall accrue on the subsequent payment.

23 Sec. 123. Section 468.57, subsection 1, Code  
24 Supplement 2011, is amended to read as follows:

25 1. If the owner of any land against which a levy  
26 exceeding ~~one~~ five hundred dollars has been made and  
27 certified shall, within thirty days from the date  
28 of such levy, agree in writing endorsed upon any  
29 improvement certificate referred to in section 468.70,  
30 or in a separate agreement, that in consideration  
31 of having a right to pay the owner's assessment in  
32 installments, the owner will not make any objection as  
33 to the legality of the assessment for benefit, or the  
34 levy of the taxes against the property, then such owner  
35 shall have the following options:

36 a. To pay one-third of the amount of the assessment  
37 at the time of filing the agreement; one-third within  
38 twenty days after the engineer in charge certifies to  
39 the auditor that the improvement is one-half completed;  
40 and the remaining one-third within twenty days after  
41 the improvement has been completed and accepted by the  
42 board. All installments shall be without interest if  
43 paid at said times, otherwise the assessments shall  
44 bear interest from the date of the levy at a rate  
45 determined by the board notwithstanding chapter 74A,  
46 payable annually, and be collected as other taxes on  
47 real estate, with like interest for delinquency.

48 b. To pay the assessments in not less than ten nor  
49 more than twenty equal installments, with the number  
50 of payments and interest rate determined by the board,

1 notwithstanding chapter 74A. The first installment  
2 of each assessment, or the total amount if ~~less than~~  
3 ~~one~~ five hundred dollars or less, is due and payable  
4 on July 1 next succeeding the date of the levy, unless  
5 the assessment is filed with the county treasurer  
6 after May 31 in any year. The first installment shall  
7 bear interest on the whole unpaid assessment from the  
8 date of the levy as set by the board to the first day  
9 of December following the due date. The succeeding  
10 annual installments, with interest on the whole unpaid  
11 amount, to the first day of December following the due  
12 date, are respectively due on July 1 annually, and must  
13 be paid at the same time and in the same manner as  
14 the first semiannual payment of ordinary taxes. All  
15 future installments of an assessment may be paid on  
16 any date by payment of the then outstanding balance  
17 plus interest to the next December 1, or additional  
18 annual installments may be paid after the current  
19 installment has been paid before December 1 without  
20 interest. A payment must be for the full amount of  
21 the next installment. If installments remain to be  
22 paid, the next annual installment with interest added  
23 to December 1 will be due. After December 1, if a  
24 drainage assessment is not delinquent, a property owner  
25 may pay one-half or all of the next annual installment  
26 of principal and interest of a drainage assessment  
27 prior to the delinquency date of the installment.  
28 When the next installment has been paid in full,  
29 successive principal installments may be prepaid.  
30 The county treasurer shall accept the payments of the  
31 drainage assessment, and shall credit the next annual  
32 installment or future installments of the drainage  
33 assessment to the extent of the payment or payments,  
34 and shall remit the payments to the drainage fund. If  
35 a property owner elects to pay one or more principal  
36 installments in advance, the pay schedule shall be  
37 advanced by the number of principal installments  
38 prepaid. Each installment of an assessment with  
39 interest on the unpaid balance is delinquent from  
40 October 1 after its due date. However, when the last  
41 day of September is a Saturday or Sunday, that amount  
42 shall be delinquent from the second business day of  
43 October. Taxes assessed pursuant to this chapter  
44 which become delinquent shall bear the same delinquent  
45 interest as ordinary taxes. When collected, the  
46 interest must be credited to the same drainage fund as  
47 the drainage special assessment.

48

DIVISION VIII

49

BOARDS AND COMMISSIONS

50 Sec. 124. Section 28B.1, subsection 1, unnumbered

1 paragraph 1, Code 2011, is amended to read as follows:  
2 The In accordance with a resolution adopted for  
3 this purpose by the legislative council, an Iowa  
4 commission on interstate cooperation is hereby  
5 established shall be appointed to address the charge  
6 and other responsibilities for the commission outlined  
7 in the resolution. It The commission shall consist of  
8 thirteen members to be appointed as follows:

9 Sec. 125. Section 28B.4, Code 2011, is amended to  
10 read as follows:

11 28B.4 Report.

12 1. The commission shall report to the governor  
13 and ~~to the legislature within fifteen days after the~~  
14 ~~convening of each general assembly~~ general assembly in  
15 accordance with the commission's charge, and at may  
16 report at other times as it deems deemed appropriate by  
17 the commission.

18 2. ~~Its~~ The commission's members and the members of  
19 all committees which it establishes shall be reimbursed  
20 for their travel and other necessary expenses in  
21 carrying out their obligations under this chapter  
22 and legislative members shall be paid a per diem  
23 ~~as specified in section 7E.6~~ for each day in which  
24 engaged in the performance of their duties, the per  
25 diem and legislators' expenses to be paid from funds  
26 appropriated by sections 2.10 and 2.12. Expenses of  
27 administrative officers, state officials, or state  
28 employees who are members of the Iowa commission on  
29 interstate cooperation or a committee appointed by the  
30 commission shall be paid from funds appropriated to the  
31 agencies or departments which persons represent except  
32 as may otherwise be provided by the general assembly.  
33 Expenses of citizen members who may be appointed to  
34 committees of the commission may be paid from funds as  
35 authorized by the general assembly. Expenses of the  
36 secretary or employees of the secretary and support  
37 services in connection with the administration of the  
38 commission shall be paid from funds appropriated to the  
39 legislative services agency unless otherwise provided  
40 by the general assembly. Expenses of commission  
41 members shall be paid upon approval of the chairperson  
42 or the secretary of the commission.

43 Sec. 126. Section 216A.132, subsection 1, paragraph  
44 c, Code 2011, is amended to read as follows:

45 c. (1) The chief justice of the supreme court  
46 shall designate one member who is a district judge and  
47 one member who is either a district associate judge or  
48 associate juvenile judge. ~~The chairperson and ranking~~  
49 ~~member of the senate committee on judiciary shall be~~  
50 ~~members. In alternating four year intervals, the~~

~~1 chairperson and ranking member of the house committee~~  
~~2 on judiciary or of the house committee on public~~  
~~3 safety shall be members, with the chairperson and~~  
~~4 ranking member of the house committee on public safety~~  
~~5 serving during the initial interval. Nonlegislative~~  
6 The members appointed pursuant to this paragraph  
7 subparagraph shall serve as ex officio, nonvoting  
8 members for four-year terms beginning and ending as  
9 provided in section 69.19, unless the member ceases to  
10 serve as a ~~district court judge.~~

11 (2) The chairperson and ranking member of the  
12 senate committee on judiciary shall be ex officio,  
13 nonvoting members. In alternating two-year terms,  
14 beginning and ending as provided in section 69.16B, the  
15 chairperson and ranking member of the house committee  
16 on judiciary or of the house committee on public  
17 safety shall be ex officio, nonvoting members, with the  
18 chairperson and ranking member of the house committee  
19 on public safety serving during the term beginning in  
20 January 2011.

21 Sec. 127. REPEAL. Section 249A.36, Code 2011, is  
22 repealed.

23 DIVISION IX

24 ALLOWABLE GROWTH

25 Sec. 128. Section 257.8, subsection 1, Code  
26 Supplement 2011, is amended to read as follows:

27 1. State percent of growth. ~~The state percent of~~  
~~28 growth for the budget year beginning July 1, 2010,~~  
~~29 is two percent.~~ The state percent of growth for the  
30 budget year beginning July 1, 2012, is two percent.  
31 The state percent of growth for the budget year  
32 beginning July 1, 2013, is four percent. The state  
33 percent of growth for each subsequent budget year shall  
34 be established by statute which shall be enacted within  
35 thirty days of the submission in the year preceding the  
36 base year of the governor's budget under section 8.21.  
37 The establishment of the state percent of growth for  
38 a budget year shall be the only subject matter of the  
39 bill which enacts the state percent of growth for a  
40 budget year.

41 Sec. 129. Section 257.8, subsection 2, Code  
42 Supplement 2011, is amended to read as follows:

43 2. Categorical state percent of growth. ~~The~~  
~~44 categorical state percent of growth for the budget~~  
~~45 year beginning July 1, 2010, is two percent.~~ The  
46 categorical state percent of growth for the budget  
47 year beginning July 1, 2012, is two percent. The  
48 categorical state percent of growth for the budget  
49 year beginning July 1, 2013, is four percent. The  
50 categorical state percent of growth for each budget

1 year shall be established by statute which shall  
2 be enacted within thirty days of the submission in  
3 the year preceding the base year of the governor's  
4 budget under section 8.21. The establishment of the  
5 categorical state percent of growth for a budget year  
6 shall be the only subject matter of the bill which  
7 enacts the categorical state percent of growth for a  
8 budget year. The categorical state percent of growth  
9 may include state percents of growth for the teacher  
10 salary supplement, the professional development  
11 supplement, and the early intervention supplement.

12 Sec. 130. EFFECTIVE UPON ENACTMENT. This division  
13 of this Act, being deemed of immediate importance,  
14 takes effect upon enactment.

15 Sec. 131. APPLICABILITY. This division of this Act  
16 is applicable for computing state aid under the state  
17 school foundation program for the school budget year  
18 beginning July 1, 2013.

19 Sec. 132. CODE SECTION 257.8 ---- IMPLEMENTATION.  
20 The requirements of section 257.8 regarding the  
21 enactment of the regular program state percent of  
22 growth and categorical state percent of growth within  
23 thirty days of the submission in the year preceding the  
24 base year of the governor's budget and the requirements  
25 that the subject matter of each bill establishing  
26 the state percent of growth or the categorical state  
27 percent of growth be the only subject matter of the  
28 bill do not apply to this division of this Act.

29 DIVISION X

30 CITY FRANCHISE FEES

31 Sec. 133. Section 364.2, subsection 4, paragraph f,  
32 Code 2011, is amended to read as follows:

33 f. (1) (a) A franchise fee assessed by a city may  
34 be based upon a percentage of gross revenues generated  
35 from sales of the franchisee within the city not to  
36 exceed five percent, except as provided in subparagraph  
37 division (b), without regard to the city's cost of  
38 inspecting, supervising, and otherwise regulating the  
39 franchise.

40 (b) For franchise fees assessed and collected  
41 during fiscal years beginning on or after July 1,  
42 2012, but before July 1, 2030, by a city that is the  
43 subject of a judgment, court-approved settlement, or  
44 court-approved compromise providing for payment of  
45 restitution, a refund, or a return described in section  
46 384.3A, subsection 3, paragraph "j", the rate of the  
47 franchise fee shall not exceed seven and one-half  
48 percent of gross revenues generated from sales of the  
49 franchisee in the city, and franchise fee amounts  
50 assessed and collected during such fiscal years in

1 excess of five percent of gross revenues generated  
2 from sales shall be used solely for the purpose  
3 specified in section 384.3A, subsection 3, paragraph  
4 "j". A city may assess and collect a franchise fee  
5 in excess of five percent of gross revenues generated  
6 from the sales of the franchisee pursuant to this  
7 subparagraph division (b) for a period not to exceed  
8 seven consecutive fiscal years once the franchise fee  
9 is first imposed at a rate in excess of five percent.  
10 This subparagraph division is repealed July 1, 2030.

11 (2) Franchise fees collected pursuant to an  
12 ordinance in effect on May 26, 2009, shall be deposited  
13 in the city's general fund and such fees collected in  
14 excess of the amounts necessary to inspect, supervise,  
15 and otherwise regulate the franchise may be used by  
16 the city for any other purpose authorized by law.  
17 Franchise fees collected pursuant to an ordinance  
18 that is adopted or amended on or after May 26, 2009,  
19 to increase the percentage rate at which franchise  
20 fees are assessed shall be credited to the franchise  
21 fee account within the city's general fund and used  
22 pursuant to section 384.3A. If a city franchise fee  
23 is assessed to customers of a franchise, the fee shall  
24 not be assessed to the city as a customer. Before a  
25 city adopts or amends a franchise fee rate ordinance  
26 or franchise ordinance to increase the percentage  
27 rate at which franchise fees are assessed, a revenue  
28 purpose statement shall be prepared specifying the  
29 purpose or purposes for which the revenue collected  
30 from the increased rate will be expended. If property  
31 tax relief is listed as a purpose, the revenue purpose  
32 statement shall also include information regarding the  
33 amount of the property tax relief to be provided with  
34 revenue collected from the increased rate. The revenue  
35 purpose statement shall be published as provided in  
36 section 362.3.

37 Sec. 134. Section 384.3A, subsection 3, Code 2011,  
38 is amended by adding the following new paragraph:

39 NEW PARAGRAPH. j. For franchise fees assessed  
40 and collected by a city in excess of five percent of  
41 gross revenues generated from sales of the franchisee  
42 within the city pursuant to section 364.2, subsection  
43 4, paragraph "f", subparagraph (1), subparagraph  
44 division (b), during fiscal years beginning on or after  
45 July 1, 2012, but before July 1, 2030, the adjustment,  
46 renewing, or extension of any part or all of the legal  
47 indebtedness of a city, whether evidenced by bonds,  
48 warrants, court-approved settlements, court-approved  
49 compromises, or judgments, or the funding or refunding  
50 of the same, if such legal indebtedness relates to

1 restitution, a refund, or a return ordered by a court  
2 of competent jurisdiction for franchise fees assessed  
3 and collected by the city before the effective date of  
4 this division of this Act. This paragraph is repealed  
5 July 1, 2030.

6 Sec. 135. EFFECTIVE UPON ENACTMENT. This division  
7 of this Act, being deemed of immediate importance,  
8 takes effect upon enactment.

9 DIVISION XI

10 EXTERNAL REVIEW OF HEALTH CARE COVERAGE DECISIONS

11 Sec. 136. Section 514J.102, subsections 1 and 10,  
12 Code Supplement 2011, are amended to read as follows:

13 1. "Adverse determination" means a determination  
14 by a health carrier that an admission, availability  
15 of care, continued stay, or other health care service  
16 that is a covered benefit has been reviewed and,  
17 based upon the information provided, does not meet the  
18 health carrier's requirements for medical necessity,  
19 appropriateness, health care setting, level of  
20 care, or effectiveness, and the requested service or  
21 payment for the service is therefore denied, reduced,  
22 or terminated. "Adverse determination" includes a  
23 denial of coverage for a dental care service that is  
24 a covered benefit that has been reviewed and, based  
25 upon the information provided, does not meet the health  
26 carrier's requirements for medical necessity, and  
27 the requested service or payment for the dental care  
28 service is therefore denied, reduced, or terminated,  
29 in whole or in part. "Adverse determination" does not  
30 include a denial of coverage for a service or treatment  
31 specifically listed in plan or evidence of coverage  
32 documents as excluded from coverage.

33 10. "Covered benefits" or "benefits" means those  
34 health care services and dental care services to which  
35 a covered person is entitled under the terms of a  
36 health benefit plan.

37 Sec. 137. Section 514J.102, Code Supplement 2011,  
38 is amended by adding the following new subsection:

39 NEW SUBSECTION. 11A. "Dental care services" means  
40 services for diagnostic, preventive, maintenance, and  
41 therapeutic dental care that is provided under chapter  
42 153.

43 Sec. 138. Section 514J.103, subsection 1, Code  
44 Supplement 2011, is amended to read as follows:

45 1. Except as provided in subsection 2, this chapter  
46 shall apply to all health carriers, including health  
47 carriers issuing a policy or certificate that provides  
48 coverage for dental care.

49 Sec. 139. Section 514J.103, subsection 2, paragraph  
50 a, Code Supplement 2011, is amended to read as follows:

1 a. A policy or certificate that provides coverage  
2 only for a specified disease, specified accident or  
3 accident-only, credit, disability income, hospital  
4 indemnity, long-term care, ~~dental care~~, vision care, or  
5 any other limited supplemental benefit.

6 DIVISION XII

7 EARLY INTERVENTION BLOCK GRANT PROGRAM

8 Sec. 140. REPEAL. Section 256D.9, Code 2011, is  
9 repealed.

10 Sec. 141. EFFECTIVE DATE. This division of this  
11 Act takes effect June 30, 2012.

12 DIVISION XIII

13 JUVENILE OFFENDERS

14 Sec. 142. Section 232.8, subsection 1, paragraph c,  
15 Code 2011, is amended to read as follows:

16 c. Violations by a child, aged sixteen or older,  
17 which subject the child to the provisions of section  
18 124.401, subsection 1, paragraph "e" or "f", or  
19 violations of section 723A.2 which involve a violation  
20 of chapter 724, or violation of chapter 724 which  
21 constitutes a felony, or violations which constitute  
22 a forcible felony are excluded from the jurisdiction  
23 of the juvenile court and shall be prosecuted as  
24 otherwise provided by law unless the district court  
25 transfers jurisdiction of the child to the juvenile  
26 court upon motion and for good cause pursuant to  
27 section 803.6. ~~A child over whom jurisdiction has not~~  
28 ~~been transferred to the juvenile court, and who is~~  
29 ~~convicted of a violation excluded from the jurisdiction~~  
30 ~~of the juvenile court under this paragraph, shall be~~  
31 ~~sentenced pursuant to section 124.401B, 902.9, or~~  
32 ~~903.1~~. Notwithstanding any other provision of the  
33 Code to the contrary, the district court may accept  
34 from a child in district court a plea of guilty, or  
35 may instruct the jury on a lesser included offense  
36 to the offense excluded from the jurisdiction of the  
37 juvenile court under this section, in the same manner  
38 as regarding an adult. The judgment and sentence of  
39 a child in district court shall be as provided in  
40 section 901.5. However, the juvenile court shall  
41 have exclusive original jurisdiction in a proceeding  
42 concerning an offense of animal torture as provided in  
43 section 717B.3A alleged to have been committed by a  
44 child under the age of seventeen.

45 Sec. 143. Section 232.8, subsection 3, paragraph a,  
46 Code 2011, is amended to read as follows:

47 a. The juvenile court, after a hearing and in  
48 accordance with the provisions of section 232.45, may  
49 waive jurisdiction of a child alleged to have committed  
50 a public offense so that the child may be prosecuted

1 as an adult or youthful offender for such offense in  
2 another court. If the child, ~~except a child being~~  
3 ~~prosecuted as a youthful offender,~~ pleads guilty or is  
4 found guilty of a public offense other than a class "A"  
5 felony in another court of this state, that court may  
6 suspend the sentence or, with the consent of the child,  
7 defer judgment and without regard to restrictions  
8 placed upon deferred judgments for adults, place the  
9 child on probation for a period of not less than one  
10 year upon such conditions as it may require. Upon  
11 fulfillment of the conditions of probation, a child  
12 who receives a deferred judgment shall be discharged  
13 without entry of judgment. A child prosecuted as  
14 a youthful offender shall be sentenced pursuant to  
15 section 907.3A.

16 Sec. 144. Section 232.45, subsection 6, unnumbered  
17 paragraph 1, Code 2011, is amended to read as follows:

18 At the conclusion of the waiver hearing the court  
19 may waive its jurisdiction over the child for the  
20 alleged commission of the public offense for the  
21 purpose of prosecution of the child as an adult if all  
22 of the following apply:

23 Sec. 145. Section 232.45, subsection 7, paragraph  
24 a, subparagraph (1), Code 2011, is amended to read as  
25 follows:

26 (1) The child is twelve through fifteen years of  
27 age or ~~younger~~ the child is ten or eleven years of age  
28 and has been charged with a public offense that would  
29 be classified as a class "A" felony if committed by an  
30 adult.

31 Sec. 146. Section 232.45A, subsections 2 and 3,  
32 Code 2011, are amended to read as follows:

33 2. Once a child sixteen years of age or older  
34 has been waived ~~to and convicted of an aggravated~~  
35 ~~misdemeanor or a felony in~~ by the juvenile court to the  
36 district court, all subsequent criminal proceedings  
37 against the child for any aggravated misdemeanor  
38 or felony occurring subsequent to the date of the  
39 conviction of the child for any delinquent act  
40 committed after the date of the waiver by the juvenile  
41 court shall begin in district court, notwithstanding  
42 sections 232.8 and 232.45. A copy of the findings  
43 required by section 232.45, subsection 10, shall  
44 be made a part of the record in the district court  
45 proceedings. However, upon acquittal or dismissal  
46 in district court of all waived offenses and all  
47 lesser included offenses of the waived offenses, the  
48 proceedings for any delinquent act committed by the  
49 child subsequent to such acquittal or dismissal shall  
50 begin in juvenile court. Any proceedings initiated in

1 district court for a public offense committed by the  
2 child subsequent to the waiver by the juvenile court,  
3 but prior to any acquittal or dismissal of all waived  
4 offenses and lesser included offenses in district  
5 court, shall remain in district court.

6 3. ~~If proceedings against a child for an aggravated~~  
7 ~~misdemeanor or a felony sixteen years of age or older~~  
8 ~~who has previously been waived to and convicted of~~  
9 ~~an aggravated misdemeanor or a felony in the district~~  
10 court are mistakenly begun in the juvenile court, the  
11 matter shall be transferred to district court upon  
12 the discovery of the prior waiver and conviction,  
13 notwithstanding sections 232.8 and 232.45.

14 Sec. 147. Section 232.50, subsection 1, Code 2011,  
15 is amended to read as follows:

16 1. As soon as practicable following the entry  
17 of an order of adjudication pursuant to section  
18 232.47 or notification that the child has ~~received a~~  
19 ~~youthful offender deferred sentence~~ been placed on  
20 youthful offender status pursuant to section 907.3A,  
21 the court shall hold a dispositional hearing in order  
22 to determine what disposition should be made of the  
23 matter.

24 Sec. 148. Section 232.52, subsection 1, Code 2011,  
25 is amended to read as follows:

26 1. Pursuant to a hearing as provided in section  
27 232.50, the court shall enter the least restrictive  
28 dispositional order appropriate in view of the  
29 seriousness of the delinquent act, the child's  
30 culpability as indicated by the circumstances of  
31 the particular case, the age of the child, the  
32 child's prior record, or the fact that the child has  
33 ~~received a youthful offender deferred sentence~~ been  
34 placed on youthful offender status under section  
35 907.3A. The order shall specify the duration and  
36 the nature of the disposition, including the type of  
37 residence or confinement ordered and the individual,  
38 agency, department, or facility in whom custody is  
39 vested. In the case of a child who has ~~received a~~  
40 ~~youthful offender deferred sentence~~ been placed on  
41 youthful offender status, the initial duration of the  
42 dispositional order shall be until the child reaches  
43 the age of eighteen.

44 Sec. 149. Section 232.54, subsection 1, paragraph  
45 g, Code 2011, is amended to read as follows:

46 g. With respect to a juvenile court dispositional  
47 order entered regarding a child who has ~~received a~~  
48 ~~youthful offender deferred sentence~~ been placed on  
49 youthful offender status under section 907.3A, the  
50 dispositional order may be terminated prior to the

1 child reaching the age of eighteen upon motion of the  
2 child, the person or agency to whom custody of the  
3 child has been transferred, or the county attorney  
4 following a hearing before the juvenile court if it is  
5 shown by clear and convincing evidence that it is in  
6 the best interests of the child and the community to  
7 terminate the order. The hearing may be waived if all  
8 parties to the proceeding agree. The dispositional  
9 order regarding a child who has ~~received a youthful~~  
10 ~~offender deferred sentence~~ been placed on youthful  
11 offender status may also be terminated prior to the  
12 child reaching the age of eighteen upon motion of the  
13 county attorney, if the waiver of the child to district  
14 court was conditioned upon the terms of an agreement  
15 between the county attorney and the child, and the  
16 child violates the terms of the agreement after the  
17 waiver order has been entered. The district court  
18 shall discharge the child's youthful offender status  
19 upon receiving a termination order under this section.

20 Sec. 150. Section 232.54, subsection 1, paragraph  
21 h, unnumbered paragraph 1, Code 2011, is amended to  
22 read as follows:

23 With respect to a dispositional order entered  
24 regarding a child who has ~~received a youthful offender~~  
25 ~~deferred sentence~~ been placed on youthful offender  
26 status under section 907.3A, the juvenile court may,  
27 in the case of a child who violates the terms of the  
28 order, modify or terminate the order in accordance with  
29 the following:

30 Sec. 151. Section 232.55, subsection 3, Code 2011,  
31 is amended to read as follows:

32 3. This section does not apply to dispositional  
33 orders entered regarding a child who has ~~received a~~  
34 ~~youthful offender deferred sentence~~ been placed on  
35 youthful offender status under section 907.3A who  
36 is not discharged from probation before or upon the  
37 child's eighteenth birthday.

38 Sec. 152. Section 232.56, Code 2011, is amended to  
39 read as follows:

40 232.56 Youthful offenders ---- transfer to district  
41 court supervision.

42 The juvenile court shall deliver a report, which  
43 includes an assessment of the child by a juvenile court  
44 officer after consulting with the judicial district  
45 department of correctional services, to the district  
46 court prior to the eighteenth birthday of a child who  
47 has ~~received a youthful offender deferred sentence~~  
48 been placed on youthful offender status under section  
49 907.3A. A hearing shall be held in the district court  
50 in accordance with section 907.3A to determine whether

1 the child should be discharged from youthful offender  
2 status or whether the child shall continue under the  
3 supervision of the district court after the child's  
4 eighteenth birthday.

5 Sec. 153. Section 901.5, Code Supplement 2011, is  
6 amended by adding the following new subsection:

7 NEW SUBSECTION. 14. Notwithstanding any provision  
8 in section 907.3 or any other provision of law  
9 prescribing a mandatory minimum sentence for the  
10 offense, if the defendant is guilty of a public offense  
11 other than a class "A" felony, and was a minor at  
12 the time the offense was committed, the court may  
13 suspend the sentence in whole or in part, including any  
14 mandatory minimum sentence, defer sentence, or with the  
15 consent of the defendant, defer judgment, and place the  
16 defendant on probation, upon such conditions as the  
17 court may require.

18 Sec. 154. Section 907.3A, Code 2011, is amended to  
19 read as follows:

20 ~~907.3A Youthful offender deferred sentence~~  
21 ~~youthful offender status.~~

22 1. Notwithstanding section 907.3 but subject to any  
23 conditions of the waiver order, the trial court shall,  
24 upon a plea of guilty or a verdict of guilty, ~~defer~~  
25 ~~sentence of a youthful offender~~ place the juvenile  
26 over whom the juvenile court has waived jurisdiction  
27 pursuant to section 232.45, subsection 7, and place  
28 the juvenile on youthful offender status. The court  
29 shall transfer supervision of the youthful offender  
30 to the juvenile court for disposition in accordance  
31 with section 232.52. An adjudication of delinquency  
32 entered by the juvenile court at disposition for  
33 a public offense shall not be deemed a conviction  
34 and shall not preclude the subsequent entry of a  
35 deferred judgment, conviction, or sentence by the  
36 district court. The court shall require supervision  
37 of the youthful offender in accordance with section  
38 232.54, subsection 1, paragraph "h", or subsection 2  
39 of this section. ~~Notwithstanding section 901.2, a~~  
40 ~~presentence investigation shall not be ordered by the~~  
41 ~~court subsequent to an entry of a plea of guilty or~~  
42 ~~verdict of guilty or prior to deferral of sentence of a~~  
43 ~~youthful offender under this section.~~

44 2. The court shall hold a hearing prior to a  
45 youthful offender's eighteenth birthday to determine  
46 whether the youthful offender shall continue on  
47 youthful offender status after the youthful offender's  
48 eighteenth birthday ~~under the supervision of the~~  
49 ~~court or be discharged.~~ Notwithstanding section  
50 901.2, the court may order a presentence investigation

1 report including a report for an offense classified  
2 as a class "A" felony. The court shall review the  
3 report of the juvenile court regarding the youthful  
4 offender and prepared pursuant to section 232.56,  
5 and any presentence investigation report, if ordered  
6 by the court. The court shall hear evidence by or  
7 on behalf of the youthful offender, by the county  
8 attorney, and by the person or agency to whom custody  
9 of the youthful offender was transferred. The court  
10 shall make its decision, pursuant to the sentencing  
11 options available in subsection 3, after considering  
12 the services available to the youthful offender, the  
13 evidence presented, the juvenile court's report, the  
14 presentence investigation report if ordered by the  
15 court, the interests of the youthful offender, and  
16 interests of the community.

17 3. a. Notwithstanding any provision of the Code  
18 which prescribes a mandatory minimum sentence for the  
19 offense committed by the youthful offender, following  
20 transfer of the youthful offender from the juvenile  
21 court back to the court having jurisdiction over the  
22 criminal proceedings involving the youthful offender,  
23 the court may continue the youthful offender deferred  
24 sentence or enter a sentence, which may be a suspended  
25 sentence. shall order one of the following sentencing  
26 options:

27 (1) Defer judgment and place the youthful offender  
28 on probation, upon the consent of the youthful  
29 offender.

30 (2) Defer the sentence and place the youthful  
31 offender on probation upon such terms and conditions  
32 as the court may require.

33 (3) Suspend the sentence and place the youthful  
34 offender on probation upon such terms and conditions  
35 as the court may require.

36 (4) A term of confinement.

37 (5) Discharge the youthful offender from youthful  
38 offender status and terminate the sentence.

39 b. Notwithstanding anything in section 907.7 to  
40 the contrary, if the district court either grants  
41 the youthful offender a deferred judgment, continues  
42 the youthful offender deferred sentence, or enters a  
43 sentence, and suspends the sentence, and places the  
44 youthful offender on probation, the term of formal  
45 supervision shall commence upon entry of the order by  
46 the district court and may continue for a period not  
47 to exceed five years. If the district court enters a  
48 sentence of confinement, and the youthful offender was  
49 previously placed in secure confinement by the juvenile  
50 court under the terms of the initial disposition order

1 or any modification to the initial disposition order,  
2 the person shall receive credit for any time spent in  
3 secure confinement. During any period of probation  
4 imposed by the district court, a youthful offender who  
5 violates the terms of probation is subject to section  
6 908.11.

7 DIVISION XIV

8 STATE BOARD OF REGENTS

9 Sec. 155. Section 8D.10, Code 2011, is amended to  
10 read as follows:

11 8D.10 Report of savings by state agencies.

12 A state agency which is a part of the network shall  
13 annually provide a written report to the general  
14 assembly certifying the identified savings associated  
15 with the state agency's use of the network. The report  
16 shall be delivered on or before January 15 for the  
17 previous fiscal year of the state agency. This section  
18 does not apply to the state board of regents or to  
19 any institution under control of the state board of  
20 regents.

21 Sec. 156. Section 262.93, Code 2011, is amended to  
22 read as follows:

23 262.93 Reports to general assembly.

24 The college student aid commission and the state  
25 board of regents each shall submit to the general  
26 assembly, by January 15 of each year, a report on  
27 the progress and implementation of the programs  
28 which they administer under sections 261.102 through  
29 261.105, ~~262.82,~~ and 262.92. By January 31 of each  
30 year, the state board of regents shall submit a report  
31 to the general assembly regarding the progress and  
32 implementation of the program administered pursuant to  
33 section 262.82. The reports shall include, but are  
34 not limited to, the numbers of students and educators  
35 participating in the programs and allocation of funds  
36 appropriated for the programs.

37 Sec. 157. Section 263.19, Code 2011, is amended to  
38 read as follows:

39 263.19 Purchases.

40 ~~Any purchase in excess of ten thousand dollars,~~  
41 ~~of materials, appliances, instruments, or supplies by~~  
42 ~~the university of Iowa hospitals and clinics, when the~~  
43 ~~price of the materials, appliances, instruments, or~~  
44 ~~supplies to be purchased is subject to competition,~~  
45 shall be made pursuant to open competitive quotations,  
46 and all contracts for such purchases shall be ~~subject~~  
47 ~~to chapter 72. However, purchases may be made through~~  
48 ~~a hospital group purchasing organization provided~~  
49 ~~that the university of Iowa hospitals and clinics~~  
50 ~~is a member of the organization in compliance with~~

1 purchasing policies of the state board of regents.

2 Sec. 158. Section 432.13, Code 2011, is amended to  
3 read as follows:

4 432.13 Premium tax exemption ---- hawk-i program ----  
5 state employee benefits.

6 1. Premiums collected by participating insurers  
7 under chapter 514I are exempt from premium tax.

8 2. Premiums received for benefits acquired  
9 on behalf of state employees by the department of  
10 administrative services ~~on behalf of state employees~~  
11 pursuant to section 8A.402, subsection 1, and by the  
12 state board of regents pursuant to chapter 262, are  
13 exempt from premium tax.

14 DIVISION XV

15 SALES AND USE TAX

16 Sec. 159. Section 423.1, subsection 47, Code  
17 Supplement 2011, is amended to read as follows:

18 47. "Retailer" means and includes every person  
19 engaged in the business of selling tangible personal  
20 property or taxable services at retail, or the  
21 furnishing of gas, electricity, water, or communication  
22 service, and tickets or admissions to places of  
23 amusement and athletic events or operating amusement  
24 devices or other forms of commercial amusement  
25 from which revenues are derived and includes but is  
26 not limited to every retailer maintaining a place  
27 of business in this state. However, when in the  
28 opinion of the director it is necessary for the  
29 efficient administration of this chapter to regard any  
30 salespersons, representatives, truckers, peddlers,  
31 or canvassers as agents of the dealers, distributors,  
32 supervisors, employers, or persons under whom they  
33 operate or from whom they obtain tangible personal  
34 property sold by them irrespective of whether or not  
35 they are making sales on their own behalf or on behalf  
36 of such dealers, distributors, supervisors, employers,  
37 or persons, the director may so regard them, and  
38 may regard such dealers, distributors, supervisors,  
39 employers, or persons as retailers for the purposes of  
40 this chapter. "Retailer" includes a seller obligated  
41 to collect sales or use tax.

42 Sec. 160. Section 423.1, subsection 48, Code  
43 Supplement 2011, is amended to read as follows:

44 48. a. "Retailer maintaining a place of business  
45 in this state" or any like term includes any retailer  
46 having or maintaining within this state, directly  
47 or by a subsidiary, an office, distribution house,  
48 sales house, warehouse, or other place of business,  
49 or any representative operating within this state  
50 under the authority of the retailer or its subsidiary,

1 irrespective of whether that place of business  
2 or representative is located here permanently or  
3 temporarily, or whether the retailer or subsidiary is  
4 admitted to do business within this state pursuant to  
5 chapter 490.

6 b. (1) A retailer shall be presumed to be  
7 maintaining a place of business in this state, as  
8 defined in paragraph "a", if any person that has  
9 substantial nexus in this state, other than a person  
10 acting in its capacity as a common carrier, does any  
11 of the following:

12 (a) Sells a similar line of products as the  
13 retailer and does so under the same or similar business  
14 name.

15 (b) Maintains an office, distribution facility,  
16 warehouse, storage place, or similar place of business  
17 in this state to facilitate the delivery of property  
18 or services sold by the retailer to the retailer's  
19 customers.

20 (c) Uses trademarks, service marks, or trade  
21 names in this state that are the same or substantially  
22 similar to those used by the retailer.

23 (d) Delivers, installs, assembles, or performs  
24 maintenance services for the retailer's customers.

25 (e) Facilitates the retailer's delivery of  
26 property to customers in this state by allowing the  
27 retailer's customers to take delivery of property sold  
28 by the retailer at an office, distribution facility,  
29 warehouse, storage place, or similar place of business  
30 maintained by the person in this state.

31 (f) Conducts any other activities in this state  
32 that are significantly associated with the retailer's  
33 ability to establish and maintain a market in this  
34 state for the retailer's sales.

35 (2) The presumption established in this paragraph  
36 may be rebutted by a showing of proof that the  
37 person's activities in this state are not significantly  
38 associated with the retailer's ability to establish  
39 or maintain a market in this state for the retailer's  
40 sales.

41 Sec. 161. NEW SECTION. 423.13A Administration ----  
42 effectiveness of agreements with retailers.

43 1. Notwithstanding any provision of this chapter  
44 to the contrary, any ruling, agreement, or contract,  
45 whether written or oral, express or implied, entered  
46 into after the effective date of this division of  
47 this Act between a retailer and a state agency which  
48 provides that a retailer is not required to collect  
49 sales and use tax in this state despite the presence  
50 in this state of a warehouse, distribution center, or

1 fulfillment center that is owned and operated by the  
2 retailer or an affiliate of the retailer shall be null  
3 and void unless such ruling, agreement, or contract  
4 is approved by a majority vote of both houses of the  
5 general assembly.

6 2. For purposes of this section, "state agency"  
7 means the executive branch, including any executive  
8 department, commission, board, institution, division,  
9 bureau, office, agency, or other entity of state  
10 government. "State agency" does not mean the general  
11 assembly, or the judicial branch as provided in section  
12 602.1102.

13 Sec. 162. Section 423.36, Code 2011, is amended by  
14 adding the following new subsection:

15 NEW SUBSECTION. 1A. a. Notwithstanding subsection  
16 1, if any person will make taxable sales of tangible  
17 personal property or furnish services to any state  
18 agency, that person shall, prior to the sale, apply  
19 for and receive a permit to collect sales or use tax  
20 pursuant to this section. A state agency shall not  
21 purchase tangible personal property or services from  
22 any person unless that person has a valid, unexpired  
23 permit issued pursuant to this section and is in  
24 compliance with all other requirements in this chapter  
25 imposed upon retailers, including but not limited to  
26 the requirement to collect and remit sales and use tax  
27 and file sales tax returns.

28 b. For purposes of this subsection, "state  
29 agency" means any executive, judicial, or legislative  
30 department, commission, board, institution, division,  
31 bureau, office, agency, or other entity of state  
32 government.

33

DIVISION XVI

34

COMMERCIAL ESTABLISHMENT FUND

35 Sec. 163. Section 162.2, Code 2011, is amended by  
36 adding the following new subsections:

37 NEW SUBSECTION. 12A. "Dispositional expenses" means  
38 the same as defined in section 717B.1.

39 NEW SUBSECTION. 16A. "Local authority" means the  
40 same as defined in section 717B.1.

41 Sec. 164. Section 162.2, subsection 27, Code 2011,  
42 is amended to read as follows:

43 27. "Vertebrate animal" means those vertebrate  
44 animals other than members of the equine, bovine,  
45 caprine, ovine, and or porcine species, and ostriches,  
46 rheas, ~~or~~ emus, farm deer as defined in section 170.1,  
47 or poultry.

48 Sec. 165. Section 162.2C, Code 2011, is amended by  
49 adding the following new subsections:

50 NEW SUBSECTION. 2A. The fiscal year of the fund

1 begins July 1 and ends June 30. Fiscal quarters of the  
2 fund begin July 1, October 1, January 1, and April 1.

3 NEW SUBSECTION. 2B. The fund shall include two  
4 accounts, a general account and a dispositional  
5 account.

6 a. Except as provided in paragraph "b", the general  
7 account is composed of all moneys deposited in the fund  
8 as provided in subsection 2. The department shall  
9 utilize moneys in the general account to provide for  
10 the administration and enforcement of this chapter.

11 b. The dispositional account is composed of all  
12 fees collected pursuant to section 162.2B, until the  
13 department determines that the account has achieved  
14 a threshold of at least two hundred fifty thousand  
15 dollars. At the end of each fiscal quarter the  
16 department shall determine the balance of unencumbered  
17 and unobligated moneys in the account, and may transfer  
18 any moneys in the account exceeding the threshold to  
19 the general account. The department shall return  
20 any unexpended and unobligated moneys expended from  
21 the dispositional account back to that account, or  
22 the general account if the dispositional account's  
23 threshold is achieved.

24 Sec. 166. NEW SECTION. 162.2D Payment of  
25 dispositional expenses incurred by local authorities.

26 1. Moneys deposited into the dispositional account  
27 of the commercial establishment fund created in section  
28 162.2C are appropriated to the department to pay  
29 eligible claims submitted to the department by local  
30 authorities for dispositional expenses incurred by  
31 the local authority, including by providing for the  
32 maintenance of a vertebrate animal subject to a court  
33 hearing pursuant to section 717B.4 or rescued pursuant  
34 to section 717B.5. This section does not apply to  
35 livestock as defined in section 717.1.

36 2. The department shall pay an eligible claim  
37 according to procedures adopted by departmental  
38 rule. In order for a claim to be eligible, all of the  
39 following must apply:

40 a. At the time of the hearing for the disposition  
41 of the vertebrate animal or the rescue of the  
42 vertebrate animal, the vertebrate animal must have been  
43 possessed or controlled by a commercial establishment  
44 that possessed or controlled more than twenty  
45 vertebrate animals at any one time during the prior  
46 twelve months.

47 b. The commercial establishment must be required to  
48 operate pursuant to an authorization issued or renewed  
49 pursuant to section 162.2A, regardless of whether the  
50 commercial establishment is actually issued or renewed

1 such authorization.

2 c. The dispositional expenses must be actually  
3 and reasonably incurred by the local authority,  
4 including by an animal care provider providing for the  
5 maintenance of the vertebrate animal under contract  
6 with the local authority.

7 d. The local authority must submit the claim to the  
8 department according to procedures established by rules  
9 adopted by the department. A claim is not eligible  
10 if submitted twelve months or more after the local  
11 authority has incurred its final dispositional expense.

12 3. A claim is eligible for payment even if any of  
13 the following applies:

14 a. The responsible party has posted a bond or  
15 other security with the local authority as provided in  
16 section 717B.4.

17 b. The local authority may receive a future payment  
18 for the dispositional expense from a responsible party  
19 as provided in section 717B.4.

20 4. Upon a determination that the claim is eligible,  
21 the department shall provide for payment to the local  
22 authority of one hundred percent of the claimed amount.  
23 If there are insufficient moneys in the dispositional  
24 account to make full payment of all eligible claims,  
25 the department shall prorate the payment amounts and  
26 defer the remaining payment until the dispositional  
27 account again contains sufficient moneys.

28 5. A local authority shall repay the department  
29 the claimed amount as provided in subsection 4 from  
30 any moneys received by the local authority from a  
31 responsible party for dispositional expenses pursuant  
32 to section 717B.4. The department shall deposit the  
33 moneys in the commercial establishment fund as provided  
34 in section 162.2C.

35 Sec. 167. Section 717B.1, Code 2011, is amended by  
36 adding the following new subsection:

37 NEW SUBSECTION. 3A. "Department" means the  
38 department of agriculture and land stewardship.

39 Sec. 168. NEW SECTION. 717B.5A Dispositional  
40 expenses ---- commercial establishment fund.

41 A local authority may submit a claim to the  
42 department to pay for dispositional expenses incurred  
43 by the local authority if the local authority complies  
44 with the requirements provided in section 162.2D.>

45 2. Title page, by striking lines 1 through 5 and  
46 inserting <An Act relating to state and local finances  
47 by making and adjusting appropriations, providing for  
48 funding of property tax credits and reimbursements and  
49 for other matters pertaining to taxation, providing  
50 for fees and criminal penalties, providing for legal

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1 responsibilities, providing for certain insurance and  
2 employee benefits, and providing for properly related  
3 matters, and including effective date and retroactive  
4 and other applicability provisions.>

5 3. By renumbering as necessary.

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